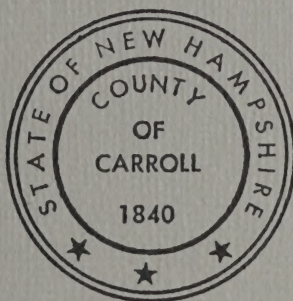


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Annual Report

CARROLL COUNTY



New Hampshire

1986

ANNUAL REPORT

*of the Commissioners, Treasurer,
and Other County Officers*

CARROLL COUNTY New Hampshire

for the Year Ending
December 31, 1986



SMITH & TOWN PRINTERS
Berlin, N.H.

CARROLL COUNTY

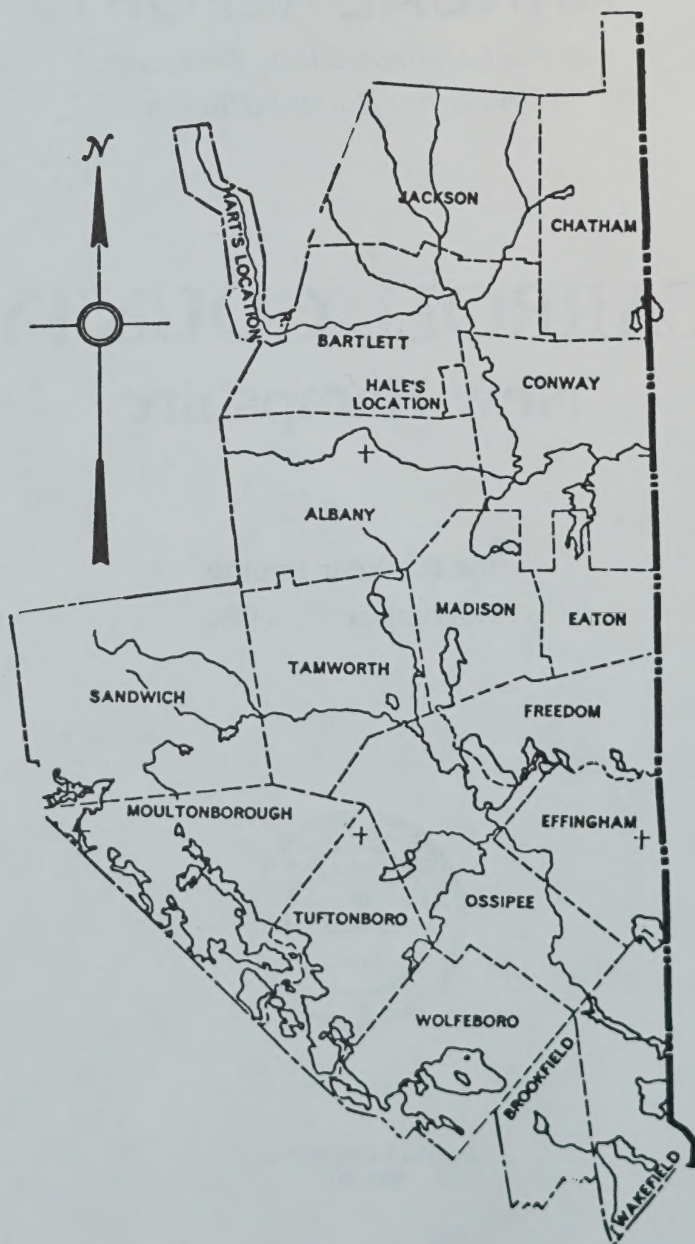


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**CARROLL COUNTY OFFICERS
1986****COMMISSIONERS**

Brenda M. Presby, Chairman	Freedom
Gordon O. Thayer, Vice Chairman	Tuftonboro
Milburn F. Roberts, Clerk	North Conway

TREASURER

Richard H. Thurston	Wolfeboro
---------------------	-----------

COUNTY ATTORNEY

William D. Paine II	Intervale
---------------------	-----------

COUNTY SHERIFF

Roy H. Larson, Jr.	Conway
--------------------	--------

CLERK OF SUPERIOR COURT

John D. McLaughlin	Tamworth
Richard J. D'Amours	Manchester

JUDGE OF PROBATE

Arlond C. Shea	North Conway
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REGISTER OF PROBATE

Gail S. Tinker	Wolfeboro
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REGISTER OF DEEDS

Lillian O. Brookes	Wolfeboro
--------------------	-----------

NURSING HOME ADMINISTRATOR

Gregory F. Froton, Sr.	Center Ossipee
------------------------	----------------

CHAPLAIN, NURSING HOME

Rev. Raymond Stineford	Madison
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WELFARE SERVICES DIRECTOR

Forrest W. Painter	Wolfeboro
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SUPERINTENDENT, COUNTY JAIL

Russell F. Whiting, Sr.	Ossipee
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CHAPLAIN, HOUSE OF CORRECTION

Rev. Paul E. Williams	Center Ossipee
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FARM MANAGER**COUNTY MAINTENANCE SUPERVISOR**

Russell F. Whiting, Sr.	Ossipee
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NURSING HOME PHYSICIAN

Gerard G. Bozuwa, M.D.	Wakefield
------------------------	-----------

**CARROLL COUNTY DELEGATION
NEW HAMPSHIRE HOUSE OF REPRESENTATIVES
1986**

DISTRICT NO. 1

Bartlett, Chatham, Jackson, Hart's Location

GENE G. CHANDLER

Bartlett

DISTRICT NO. 2

Conway, Hale's Location

PAUL O. ASHNAULT

North Conway

HOWARD C. DICKINSON, Chairman

Center Conway

WILLIAM J. HOUNSELL, Clerk

North Conway

DISTRICT NO. 3

Albany, Eaton, Freedom, Madison

ROBERT B. HOLMES, JR.

Madison

DISTRICT NO. 4

Sandwich, Tamworth, Moultonboro

FRANK MCINTIRE

Center Harbor

JACK H. SCHOFIELD

Moultonboro

DISTRICT NO. 5

Tuftonboro, Effingham, Ossipee

HOWARD N. SAUNDERS

Melvin Village

GERARD E. POWERS, JR.

Ossipee

DISTRICT NO. 6

Wolfeboro, Brookfield

RUSSELL C. CHASE

Wolfeboro

KENNETH J. MACDONALD, Vice Chairman

Wolfeboro

DISTRICT NO. 7

Wakefield

J. LISBETH OLIMPIO

Sanbornville

REPORT OF THE CARROLL COUNTY COMMISSIONERS 1986

The year 1986 saw many changes, but those changes are part of the ongoing challenge of county government. We continue to take pride in the services provided by Carroll County and the fiscal responsibility we maintain.

The Clerk of Superior Court of 17 years, John McLaughlin, retired and the new clerk is Richard J. D'Amours, formerly of the Manchester N.H. District Court. The New Hampshire Superior Court has exhibited an interest in purchasing the court house from the county and negotiations continue.

We completed a 200,000 gallon water reservoir adjacent to the old 90,000 gallon reservoir. This not only increases our storage capacity, but also provides additional fire protection.

Some changes were made in the farm operation. The herd of cattle was phased out and the swine were sold. These livestock endeavors were becoming more costly and impossible to staff. We are now concentrating on woodland operations, crops, and land reform. We had a selective timber cut yielding \$15,704.

The Mountain View Nursing Home volunteers raised funds for an expanded lobby and have worked with Architect Donald Coburn and the Commissioners to prepare a design. To date \$44,000 has been raised through contributions and projects.

The Jail and House of Correction has been at maximum capacity. Obviously, the county's population boom is being reflected in our number of inmates.

A computer system was purchased from International Business Machines, Corp. after much study, and hopefully will fulfill our needs. Two software firms, along with IBM, supplied the computer programs for the Nursing Home and the county business office.

Senate Bill I instituted many changes in our Social Services Department. The grant for alternatives to placement for juveniles has given us the opportunity to fund several innovative programs for young people.

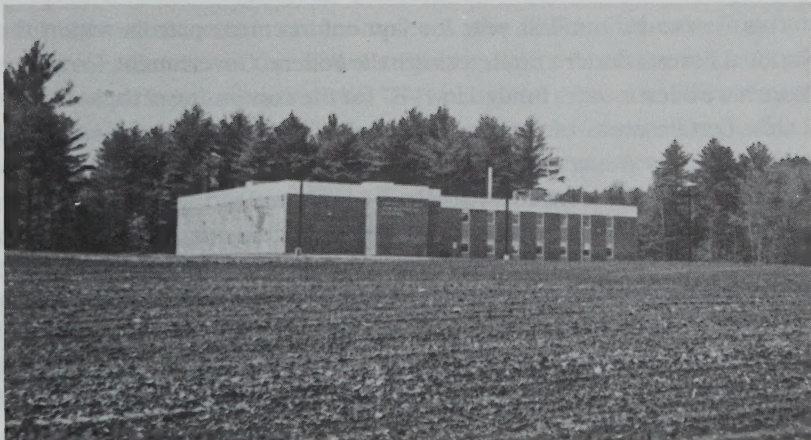
By participating in the N.H. Municipal Association insurance trust, we were able to survive the insurance crisis. All county property, personnel, and functions are insured at a reasonable cost.

We ended the year with a \$300,000 surplus. Of this amount, \$250,000 was used to reduce taxation and \$50,000 was deposited in the Capital Reserve fund.

We are grateful to the County Delegation, our elected and appointed officials, and all of our county employees for their continued dedication and cooperation.

Respectfully submitted,

Brenda M. Presby
Milburn F. Roberts
Gordon O. Thayer



The County Administration Building which contains the Commissioners Office, Business Office, Registry of Deeds, Sheriffs Dept. and Probate Court.

**CARROLL COUNTY SHERIFF'S DEPARTMENT
ANNUAL REPORT
1986**

TO THE HONORABLE COUNTY COMMISSIONERS:

As required by Statute, I hereby report my activity and the activity of the Carroll County Sheriff's Department for the year 1986.

The work load in the Civil Division remained at the 1985 level; however, the number of services per unit increased which resulted in more revenue collected by the department and turned over to the County to be credited to my budget.

The Criminal Division which is responsible for the handling of all criminal investigations and, upon request, with the assisting of other departments within the County, has had a very active year. A copy of the Criminal Division's report submitted to me of their activities for the year is enclosed.

This was to be our last year for law enforcement patrols within the National Forests under a contract with the Federal Government. However, there have been monies funded in 1987 for the continuing of these Patrols within certain areas of the United States National Forest Systems with Carroll County being one of them. The patrol was done this year by Deputies Charles Morneau and Robert Moulton. During 1986, this area was plagued with numerous motor vehicle accidents, some of which resulted in fatalities, so that a heavy concentration of manpower was used along the highway by this department to slow down the speed and thereby reduce the chance of accidents. This resulted in a fairly large number of speeding violations and warnings being issued by this department. A copy of the activities for this year's patrols of the Kancamagus Highway, is included in this report.

The Dispatch Center has done an excellent job throughout the year and will continue to provide the same courteous and professional service to you, the public, in the year to come. This department logged over 351,762 radio and phone messages for the year 1986. There were 9,436 requests

that went through the Carroll County Police Dispatch Telecommunication Terminal for this Department and other Departments within the County.

The County purchased a new emergency generator system in 1986. This has been placed into operation at the County administration building and has already proven its worth during peak times that we have experienced power failures in the area.

Training programs continued this year as they are essential tools of any profession. This year Deputy Richard Jones and Deputy Steve Richardson attended and completed a course on "The Investigative Process in Cases of Child Sexual Abuse" and a course on "Understanding and Dealing with Sexual Abuse of Children" which was presented by the School for Lifelong Learning, University of New Hampshire Systems. Deputy Wayne Black, our Juvenile Officer, attended and completed a course on "Violence Against Children" which was presented by the City of Westbrook, Maine, Police Department. Deputy Malcolm Noyes and Deputy Robert Daly attended and completed the "New Hampshire Courtroom Security Seminar" at the New Hampshire Police Academy in Concord, New Hampshire. Deputy Nathaniel Sawyer attended and completed the "NRA Firearms Program Instructors Course" at the New Hampshire Police Academy in Concord, New Hampshire. I attended the "New England Narcotic Enforcement Officers Association Force Conference" on "Crack/Cocaine" in Bedford, New Hampshire. Several members of the department attended a seminar on "Detection and Observation of the Drunk Driver" which was presented by the County Attorney, William D. Paine, II. All of the members of the Carroll County Sheriff's Department received firearms training from qualified instructors. At this time, I would like to thank Chief Stanley Stevens of the Wolfeboro Police Department for the use of his range. The County has given the department a section of land upon which to build a range and I am in hopes of being able to utilize this range in 1987 for our firearms training programs.

Overall my budget for this year is in good shape with only a few categories being overspent but the bottom line not changing. Court sessions have increased again this year and I have had to hire an additional bailiff, which has resulted in an over-expenditure in this category; however, I cut other areas in my budget as an offset.

At this time, I would like to thank the County Commissioners, County Delegation, and members of my Department and all Law Enforcement agencies, along with the general public who have helped and aided me and the Sheriff's department throughout the year. Your support and vote of confidence is greatly appreciated.

There were 1,411 writs served and 65 Executions acted upon as of December 31, 1986. This resulted in revenue of \$50,000.00 being turned over to the County. There is \$1,784.10 on hand and \$2,876.70 owed by attorneys at this time.

Respectfully submitted,

Roy H. Larson, Jr.
Sheriff



A view of the Carroll County Jail & House of Correction.

**CARROLL COUNTY SHERIFF'S DEPARTMENT
CRIMINAL DIVISION
YEAR END REPORT FOR 1986**

To: Sheriff Roy H. Larson, Jr.
From: Sgt. Guy H. Eldridge

1986 has come to a close, but not the activity which was generated by members of the Carroll County Sheriff's Department. 1440 calls for service were drawn by members of this department during 1986 and a breakdown of them follows this report.

During 1986, Deputies assisted State and Local Police Agencies on 361 separate occasions. Many times these assists were in the form of Deputies offering their expertise in various forms, i.e.: photography — including video, all aspects of drug investigation from surveillance to the use of police informants, to the application and issuance of warrants and the investigations of possible arsons. Several important cases were solved and the accused persons brought to trial as a result of the team work between the Sheriff's Deputies and local and state agencies.

Deputies were also very much involved in the transportation of accused persons being incarcerated in various institutions to District and Superior Courts, for hearings and for actual trials. Many times the transport of an accused person to trial makes it necessary to use several deputies because of the severity of the alleged crime and the protection of the accused as well as the general public. Several trials within Carroll County this year expended many man hours in order for the accused as well as the public to be protected.

15 persons were transported to the State Hospital on an emergency basis. It is always essential that two deputies make a transport of this nature together.

In April of 1986, Sgt. Robert Meserve was assigned all Bad Check cases. He handled over 200 bad checks and brought accused persons to all of the three District Courts in the County. Sgt. Meserve collected over \$18,000.00 in restitution of bad checks.

Deputy Richard Jones is still assigned to the Carroll County Attorney's Office, assisting the County Attorney in the preparation of felony cases

coming before the Superior Court and also in investigating Child Abuse cases

Deputy Wayne Black continues to receive numerous reports of child abuse and child sexual abuse throughout the county. He works very closely with the New Hampshire Division of Human Services. Deputy Black's report to follow.

The following is a breakdown of this year's activities, which shows other complaints and duties performed by Deputies of the Carroll County Sheriff's Department.

Arson	5	Indecent Exposure	3
Alarms	24	Burglary	21
Animal	8	Drugs	43
Arrests	134	N.H. Liquor Laws	72
Assist other Departments	361	M.V. Violations & DWI	98
M.V. Accidents	35	Juvenile	46
Assaults	34	Thefts	42
Motorist Assists	52	Transports	186
Bad Checks	225	Untimely Deaths	9
Criminal Mischief	19	Sexual Assaults	2
Disorderly Conduct			
i.e.: public drunkenness	101		
Domestics	9		
Fraud	3		

Respectfully submitted,

Guy H. Eldridge

**CARROLL COUNTY SHERIFF'S DEPARTMENT
JUVENILE DIVISION**

REPORT AND STATISTICS FOR 1986

<u>TYPE OF CASE</u>	<u># OF CASES</u>	<u>PERCENT INCREASE/DECREASE FROM PREVIOUS YEAR</u>
Total juvenile cases reported in 1986	44	—12%
Total sexual assault cases reported	22	—04%
Sexual assault victims	18	—16%
Juvenile sexual assault perpetrators	4	+100%
Neglect complaints	4	+100%
Status offenses	7	0%
Robbery	1	+100%
Burglary	3	+50%
Theft	3	+300%
Poss. Drugs/Alcohol	0	—500%
Motor vehicle offenses	1	+100%
Assault (perpetrator)	1	—50%
Assault (victim)	0	—300%
Reckless conduct	1	0%
Harassment	1	+100%
Criminal threatening	0	—100%
Physical Abuse	0	—200%

DISPOSITION OF JUVENILE CASES 1986

<u>CASE</u>	<u>COURT</u>	<u>REFER TO OTHER DEPT.</u>	<u>UNFOUNDED LACK OF P.C.</u>	<u>OTHER *</u>	<u>DIVERT</u>
Sexual Assault	15	2	3	2	
Neglect		4			
Status Offenses	2				5
Robbery	1				
Burglary	3				
Theft	3				
Motor Vehicle					1
Assault		1			
Reckless					
Conduct	1				
Harassment		1			

*Unable to develop case due to immaturity of infant victims.

COMMUNITY JUVENILE SUPPORT SERVICES

During 1986 the Juvenile Division either put on or assisted in three child safety programs at area elementary schools using the "BEING SMART ABOUT BEING SAFE" training program.

Promotion of the "HOME SAFE HOME" program was continued in the Wolfeboro, Tuftonboro areas.

Talks were given to two adult community groups on the role of the Juvenile Division and its direction.

TRAINING RECEIVED IN 1986

Training was received in the following areas:

Use of Aids in Child Sexual Abuse Investigations
 Child Exploitation and Pornography Investigations
 Aspects of Child Sexual Abuse
 Investigation Techniques in Child Sexual Abuse Cases

Respectfully submitted,

Wayne A. Black,
 Juvenile Officer

CARROLL COUNTY SHERIFF'S DEPARTMENT KANCAMAGUS REPORT

To: Sheriff Roy Larson, Jr.

From: Deputy Charles Morneau

Due to the rainy weather just about every weekend, except for Labor Day weekend, activities along the highway and in the campgrounds were on a decrease for 1986.

The decrease in activities was also due to the Federal Government leasing out "Jigger Johnson" and "Passaconway" Campgrounds to a private individual to operate. Due to the screening and constant supervision of the campgrounds by that individual, any strange activities were immediately reported and taken care of by the Patrol Officer.

Due to the number of highway accidents that occurred along the Kancamagus Highway, some of which resulted in fatalities, a heavier concentration to slow down the speed of drivers was made by this department. This resulted in a fairly large number of speeding violations and warnings being issued by members of this department.

The following is a total of activities for the summer:

Disorderly conduct	62	Larceny-theft	6
Drunkeness	31	Indecent exposure	4
Minors in violation		Simple Assault	1
liquor law	72	Vandalism	1
DWI	3	Theft from a MV	3
Drug laws	11	Assist General Public	52
Stolen Property	3	Assist Forest Personnel	55
Traffic violations	67	Fires along highway	3
Accidents	3		

Deputy Robert Moulton and myself were very pleased with the summer activities and in closing, we wish to extend our fullest thanks to the Forest Service and the State and Local Departments, for without their cooperation our jobs would have been made much harder.

Respectfully submitted,
Charles D. Morneau
Robert Moulton
Deputies Carroll County
Sheriff's Department

REPORT OF THE COUNTY ATTORNEY

The annual report of the Carroll County Attorney for 1986 was not submitted.



*An autumn view of the Annex Building and Jail.
Photo courtesy Deborah A. Bell - Tamworth, N.H.*

MOUNTAIN VIEW NURSING HOME ANNUAL REPORT TO THE CARROLL COUNTY COMMISSIONERS

Last year was an exciting and busy year as our staff pursued its mission to care for our 103 residents.

We are extremely proud of our nursing home as one can sense the warmth that radiates between the staff and residents. Our facility is clean and is without the aroma of incontinence. This is characterized in the fact our residents have very little skin breakdown, which is a reflection of excellent nursing care.

Our occupancy hovered around 99% last year. During the first quarter of the year we had a few empty beds; however, the remainder of the year we experienced our usual high census. Our resident mix had 21 private payers and 82 Medicaid recipients. The room rates were \$62.00 for a semi-private room and \$67.00 for a private room. Our Medicaid reimbursement was \$54.00 per day. Our total budget was \$2,427,851 and our expenditures were \$2,323,249. We experienced an increase in revenues due to rebates of Workman's Compensation insurance and more meals served to the jail. After the auditors made their final adjusting entries, the home had a \$98,000 balance in the trust fund account after all expenses had been paid.

Here is a brief synopsis of some of the programs we implemented:

Employee of the month program. An employee is selected by peers and an award is presented.

New wage/salary program. A committee of employees met frequently to develop a new wage/salary program. Each position was evaluated and reclassified using special factors which had numerical values. All positions were regraded.

Resident Support Group. A small group of residents meet weekly to discuss and vent their personal feelings about significant issues such as life in a nursing home, death and dying. Our social service person acts as a facilitator.

Our Social Service Department processed 24 new admissions, 43 readmissions and 24 deaths. The department has recently completed the work on a new color informational brochure about the nursing home.

The In-Service Department held two Certified Nursing Assistant Courses. Eleven students completed the 4 month program and were certified. This program helps us to maintain the necessary number of CNA's employed at the home.

Our Dietary Department served 163,493 meals. The department purchased a new convection oven and a new six-burner double oven.

The Physical Therapy Department continues to be extremely busy with a caseload of 55 residents. The department purchased a stainless steel foot whirlpool.

The Social Activity Department was busy providing recreational and special entertainment programs for the residents. In addition, the department was instrumental in raising \$8,700 via special fund raising events such as the Summer Fair, Walk-a-thon and Penny Sale.

Our Mountain View Volunteer Association had successfully reached their goal and raised \$44,000 to help construct a new lobby which will offer a panoramic view of the mountains for our immobilized residents to enjoy.

The Maintenance Department moved the residents' personal laundry from the annex building to the nursing home. This move alleviated the need to transport the soiled/clean linen daily.

A new large Kebo whirlpool tub was purchased to provide comfort and a better hygiene for a special category of residents.

A new special Scale-tronic machine was purchased to facilitate the weighing of bed-ridden residents, as it is necessary to monitor the residents' weight monthly.

A special note of thanks to the volunteers who spend so much time helping our residents with art programs, entertainment, visitations, card playing, etc.

I would be remiss if I didn't thank the Wranglers for their square dancing and the Moultonboro Lions for their continued support with Bingo games and invitations to their special suppers.

Lastly, on behalf of the residents and staff, I want to thank the commissioners and delegation for their continued support.

Respectfully,

Gregory F. Froton
Administrator



Mountain View Nursing Home

CARROLL COUNTY PUBLIC WELFARE 1986 ANNUAL REPORT

The County Welfare Department began 1986 with a change in responsibilities as a result of the passage of Senate Bill One. This bill was passed by the N.H. Legislature in 1985 to take effect January 1 of 1986. In short, this bill redistributed welfare responsibilities amongst town, county and state government. While the County no longer held any liability for general relief cases, it in turn became responsible (financially) for all County juvenile cases. The transfer of responsibilities from town to county and vice-versa had been planned for and as such was a smooth transition.

Concurrent with the transfer of juvenile cases from the Towns to the County was a redistribution of the financial liability for such cases. Whereas previously the local government unit bore 100% of the costs of a juvenile placement, Senate Bill One instituted cost sharing between the Counties and the State. Effective January 1, the Counties became liable for 25% of the cost of juvenile placements and the State for the other 75% (this includes cases at State run facilities which had previously been the liability of the State alone — Youth Development Center and the Philbrick Center).

Recognizing the County's vested interest due to the financial liability, Carroll County, in conjunction with the State Association of Counties, entered into contract arrangements with the State Division of Children and Youth Services. As a result, the County is able to work directly with the Division to impact on the programs for which County dollars are being spent.

The major activities of the department focused on developing programs that would impact on the provision of services to juveniles in Carroll County. Our first goal was to establish a network of juvenile workers in the County to maximize resources and talents. Thanks to the interest of many professionals throughout the County, the network is growing and striving to meet the needs of the County's juveniles.

Through a provision in Senate Bill One, the County received funds from the State to be used to develop programs in the County which would aim to reduce the placement of children out of their homes. Thus, the second goal of the County was to implement the methodology to distribute these

funds. A panel of five advisors was chosen by the Commissioners to distribute RFP's, to process the applications, and to make recommendations to the Commissioners for distribution of the grant funds. The five member panel, consisting of Jayne Jarvis, Citizen; Theresa Shanelaris, Area Director for DCYS; Brian Collins, Conway Police Department; David Hawkins, Conway School Department; and Forrest Painter, County representative; met throughout the fall and made recommendations to the Commissioners in November. Upon review, the Commissioners granted funds to the following programs: Appalachian Mountain Youth Project, Northern Educational Services (WRP/TRIumph), and the Children and Youth Project of the Mt. Washington Valley. The panel will continue to meet throughout 1987 to monitor the programs for placement prevention effectiveness.

The remainder of the department's responsibilities were largely in the area of general administration: budgets, contract meetings, inter-agency coordination, program support, and monitoring of payments to the State for the County share of State administered programs (Old Age Assistance, Aid to the Permanently and Totally Disabled, Intermediate Nursing Care, and Board and Care of Children).

Respectfully submitted,

Forrest W. Painter
Director



The last year for the Carroll County beef herd.

**CARROLL COUNTY JAIL
AND HOUSE OF CORRECTION
ANNUAL REPORT
1986**

TO THE CARROLL COUNTY COMMISSIONERS:

This is my report of activities at the Carroll County Jail and House of Correction for the year ending December 31, 1986.

We processed 673 inmates and handled a total of 700, with 27 hold-overs. We booked and held 36 female offenders of which nine were committed. A total of 325 days were served by held and committed females. Total time served in 1986 was 8,774 days. We served 23,846 meals.

Of the alleged crimes, D.W.I., D.W.I. 2nd, and aggravated D.W.I. accounted for 158 of the 944 alleged crimes committed. The mandatory 7 day sentence for D.W.I. 2nd, has had its impact on all county jails, and we are packed each and every weekend. It has been necessary to double up in the one man cells, making it necessary for some of the inmates to stand while eating their meals. This is a problem we must address in the very near future.

The Support Group Programs are still very active, with ups and downs depending on the types of inmates.

I extend my thanks to the Rev. Paul Williams, Don Nuri, the A.A. Volunteers, and Lee Cram of the C.A.P. Learning Center.

The inmates are well fed and clothed, and the general morale is good. I again thank my entire staff for a job well done.

In closing my report, I extend my thanks to the Commissioners, Delegation, Nursing Home Staff, County Attorney, Sheriff and state and local authorities for their cooperation and assistance during the year.

Respectfully submitted,

Russell F. Whiting, Sr.
Superintendent

A. Total Number of Inmates Booked in 1985 and Held Over Into 1986.

1. Held Adult Males	10	Days Served in 1986	559
2. Committed Adult Males	15	Days Served in 1986	1,290
3. Held Adult Females	2	Days Served in 1986	122
4. Committed Adult Females	0	Days Served in 1986	0
TOTAL HANDLED	27	TOTAL DAYS SERVED	1,971

B. Total Number of Males Booked in 1986

1. Total Adult Males Held	479	Days Served in 1986	4,144
2. Total Juvenile Males Held	5	Days Served in 1986	8
3. Total Adult Males Committed	142	Days Served in 1986	2,326
4. Total Juvenile Males Comm.	0	Days Served in 1986	0
TOTAL HANDLED	626	TOTAL DAYS SERVED	6,478

C. Total Number of Females Booked in 1986

1. Total Adult Females Held	36	Days Served in 1986	120
2. Total Juvenile Females Held	2	Days Served in 1986	3
3. Total Adult Females Committed	9	Days Served in 1986	202
4. Total Juvenile Females Comm.	0	Days Served in 1986	0
TOTAL HANDLED	47	TOTAL DAYS SERVED	325

D. Total 1986 Male and Female Bookings

1. TOTAL 1986 BOOKINGS	673	TOTAL DAYS SERVED	6,803
------------------------	-----	-------------------	-------

E. Total of 1986 Male and Female Bookings, Plus Carry Overs From 1985.

1. Total of All Inmates Handled in 1986	700
2. Total of All Time Served in 1986	8,774
3. Total Meals Served Inmates in 1986	23,846

F. Breakdown of Inmate Age Groups

1. 10 - 18 Years Old	17
2. 18 - 25 Years Old	326
3. 26 - 35 Years Old	211
4. 36 - 45 Years Old	62
5. 46 - 55 Years Old	38
6. 56 - 65 Years Old	18
7. 66 - 75 Years Old	1
8. Over 75 Years Old	0
TOTAL OF ABOVE	673

G. The following is a list of alleged crimes committed by inmates that were confined in the Carroll County Jail and House of Correction in 1986.

1. DWI	91
2. DWI 2nd	55
3. Aggravated DWI	12
4. Protective Custody	107
5. Resisting Arrest	22
6. Reckless Conduct	4
7. Harrassment	2
8. Operating Under Suspension	65
9. Operating After Revocation	46
10. Possession of a Controlled Drug	24
11. Possession of a Drug With Intent to Sell	5
12. Illegal Possession of Controlled Drug	1
13. Possession of Narcotics	2
14. Possession of Marijuana	1
15. Possession of Controlled Drug Over 1 LB.	1
16. Possession of Controlled Drug (Felony)	1
17. Transportation of a Controlled Drug	7
18. Manufacturing a Controlled Drug	3
19. Speeding	17
20. Bench Warrant	41
21. Disorderly Conduct	24
22. Escape From State Hospital (Mass.)	1
23. Escape From Custody	3
24. Escape	1

25. 2nd Degree Assault	2
26. Simple Assault	24
27. Hindering Detention	1
28. Assault	12
29. Simple Assault (3 Cts.)	1
30. Sexual Assault	1
31. Domestic Assault	1
32. Aggravated Felonious Sexual Assault	6
33. Attempted Assault	1
34. Criminal Mischief	12
35. Taking a Motor Vehicle Without Owner's Consent	4
36. Operating Without a License	11
37. Burglary	23
38. Failure to Pay Fine	6
39. Fugitive From Justice	10
40. Hold for Transport Back to New Hampshire State Prison	2
41. DWI 2nd Habitual	1
42. Disobeying a Court Order	3
43. Negligent Homicide	2
44. Intoxication	1
45. Taking Without Owner's Consent	3
46. Theft	11
47. Driving Without a License	2
48. Disobeying a Police Officer	19
49. Misuse of Plates	6
50. Unregistered Motor Vehicle	5
51. Auto Theft (2 Cts.)	2
52. Reckless Operation	12
53. OHRV On Public Way	1
54. False Information	2
55. Operating Without a Valid License	6
56. Non-Inspection	2
57. No Eye Protection	1
58. Unregistered Motorcycle	1
59. Operating Without a Motorcycle License	1
60. Improper Passing	2
61. Driving Without Financial Responsibility	1
62. Yellow Line	1

63. Fuel User	1
64. Unsafe Tires	1
65. Unauthorized Use of Emergency Equipment	1
66. Failure to Produce an Operator's License	1
67. Joyriding	1
68. Concealing the Identity of a Motor Vehicle	2
69. Attempting to Drive While Intoxicated	1
70. Operating Without a License 2nd Offense	1
71. Unlawful Possession of Alcohol	12
72. DWI Subsequent	4
73. Illegal Possession of Alcoholic Beverage	3
74. Transportation of Drugs	2
75. Misuse of Power	1
76. Transportation of Narcotic	1
77. DWI 3rd	1
78. Prohibited Sale to Minors	1
79. Contributing to the Delinquency of Minors	1
80. Stop Sign Violation	3
81. Passing a School Bus with Red Flashing Light	1
82. Civil Contempt	1
83. Failure to Stop	3
84. False Public Alarms (3 Cts.)	1
85. Transportation and Possession of Beer	1
86. Displaying a Revoked Operator's License	1
87. Unlawful Dumping	1
88. Drunken Disorderly	1
89. Carrying Without a License	1
90. Arson (Class A)	1
91. RSA 644:17	1
92. Forgery (Class B)	1
93. Possession of Loaded Weapon	1
94. Parole Violation	2
95. Grand Theft Firearm	2
96. Possession of Stolen Property	2
97. Theft by Unauthorized Taking or Transfer	2
98. Conspiracy to Commit Burglary	1
99. Defaulted Traffic Ticket	1
100. Attempted First Degree Murder (3 Cts.)	1
101. Felonious Use of a Firearm	1

102. Harboring a Fugitive	2
103. Failure to Answer Summons	1
104. Violation of Domestic Orders	1
105. Failure to Pay Court Ordered Fines	1
106. Uttering	2
107. Conduct After	1
108. Forgery	1
109. Indecent Exposure	6
110. Theft by Unauthorized Taking	8
111. Criminal Threatening	11
112. Notice of Intent to Plea	1
113. Default	9
114. Cruelty to Animals	1
115. Possession of Weapons	2
116. Failure to Appear	8
117. Non-Payment of Fine on DWI	1
118. Burglary (Class A)	1
119. Theft (Class A)	1
120. Shoplifting	1
121. Trespassing	2
122. Conduct After Accident	7
123. Criminal Trespass	7
124. Bail Jumping	6
125. Bad Checks	6
126. Receiving Stolen Property	12
127. Non-Payment of Fines for Driving After Revocation	1
128. Violation of Probation	5
129. Robbery	7
130. Issuing Bad Checks (Felony)	4
131. Concealment of Merchandise	1
132. Hold for State of Maine	1
133. Hold for Detention	1
134. Capias	13
135. AWOL	3
136. Attempted Arson	1
137. Conspiracy	1
138. Obstruction	2
139. Lewdness	1
140. Endangering the Welfare of a Child	1

**CARROLL COUNTY FARM & MAINTENANCE
ANNUAL REPORT
1986**

To The Carroll County Commissioners:

The year 1986 has been my most difficult year; parting with the cattle and hogs has not been easy. We have made the change-over, and are utilizing the inmates in new ways.

I find with our wood cutting of 120 cords per year, snow removal, grounds care and mowing of approximately 7 acres of lawn, the maintenance of the county buildings, water system, sewer, along with our hay crop, berries, asparagus, potatoes, squash and small garden vegetables, there is work for all available inmates.

I am most fortunate in having Alan Wilkinson transfer back to the maintenance and farm operation. Paul LaMotte has joined us at the Administration Building as building custodian.

The long awaited 200,000 gallon water storage tank became a reality, G2S Constructors Inc., of Laconia, New Hampshire, with the low bid, became our contractor. Douglas Tillotson of Anderson-Nichols, Inc., was the project engineer. The job was well planned and the construction was well done. We now have water storage of 290,000 gallons. The Commissioners accepted the project as completed on December 11, 1986, when the water tests were made and the state approved. We connected into the main line and have been trouble free. It is a relief to know that we have this amount of water available.

All county equipment is stored, and general maintenance and painting is done on stormy days.

In closing, I would like to thank the Commissioners, Delegation and our many farm friends who will continue to support us in our new type of operation.

Respectfully submitted,

Russell F. Whiting, Sr.
Superintendent

CARROLL COUNTY REGISTRY OF DEEDS 1986 ANNUAL REPORT

During 1986, our volume of business in the Registry of Deeds continued to increase about 30% over 1985 until December, when it sky-rocketed. Our projected income for 1986 was \$375,000. We actually remitted to the County a total of \$528,641.

In spite of the extraordinary amount of business during December, we had our records up-to-date by January 9th, 1987, with the complete compilation of the 1986 index produced and placed for use in the vault.

Beginning April 1, 1986, we embarked on a new computer indexing system which has enabled us to provide better service and keep apace with the increasing volume of recordings. The new system has replaced the old handwritten daybook with an "electronic daybook". As soon as a document is recorded, it is indexed into the system and immediately becomes available for up-dating title research. It appears on a chronological printout and in a computer "inquiry terminal" on the counter. Alphabetical index printouts are also provided on a daily basis to supplement the "inquiry terminal". The new system has enabled us to streamline a number of our office procedures, including the handling of accounts receivables.

Our annual maintenance and repair of records included the rebinding of several deed books and extensive repairs to the older Plan Books.

Additional tables and chairs were placed in the vault to accommodate the increased number of researchers. The installation of air purifiers in the staff area has further improved the air quality in the Registry.

We look forward to another busy year in 1987 and the accomplishment of plans that will make the Registry more convenient for all.

I wish to express my sincere appreciation for their splendid support, to my deputies, office staff and the County Business Office, as well as the courtesy shown me by the County Commissioners and members of the Delegation.

Lillian O. Brookes
Register of Deeds

**TREASURER'S REPORT
1986**

CASH ON HAND: January 1, 1986 \$1,468,342

RECEIPTS:

Taxes from Towns	1,755,993	
Register of Deeds	528,641	
Sheriff's Department	97,820	
Miscellaneous	1,434	
Insurance Refunds	<u>15,801</u>	
		2,399,689

County Nursing Home	2,262,737	
Jail	5,098	
Farm	87,804	
Annex Rents	5,433	
Water Rents	6,230	
Court Rentals	<u>60,581</u>	
		2,427,883

Interest - Tax Anticipation	31,415	
Interest - General Funds	33,038	
Interest - Revenue Sharing	31,117	
Interest - Other Accounts	<u>3,123</u>	
		98,693

Welfare/Social Services	18,899	
Revenue Sharing Entitlements	107,498	
Federal/State EPA Funds	15,956	
Surplus Funds	<u>300,000</u>	
		<u>442,353</u>

Total		<u><u>\$6,836,960</u></u>
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DISBURSEMENTS:

Paid on Commissioners Orders	4,993,734
Paid on Long Term Debt	143,100
Interest Payments	99,701

Regional Appropriations	109,015
Co-operative Extension Service	117,600
County Convention	5,880
Capital Projects	18,570
Payments to Capital Reserve Fd.	<u>177,640</u>

428,705

Total Disbursements	5,665,240
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CASH ON HAND: December 31, 1986	1,171,720
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General Fund Account	235,161
General Fund Investments	413,362
Payroll Account	30,000
Nursing Home Account	15,323
Petty Cash	1,210
Revenue Sharing	239,376
Special Projects Fund Accounts	20,030
Capital Reserve Fund	<u>217,258</u>

Total	<u><u>\$6,836,960</u></u>
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CARROLL COUNTY**Bank Balances of Investments & Accounts****December 31, 1986**

Bankeast	\$ 736,557
Wolfeboro National Bank	273,419
Laconia Savings Bank	146,421
Indian Head Bank - North	<u>15,323</u>
	<u><u>\$1,171,720</u></u>

CARROLL COUNTY
Long Term Indebtedness
December 31, 1986

Notes Outstanding

Nursing Home Expansion-Renovation	\$ 126,200
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Bonds Outstanding

Mountain View Nursing Home	70,000
County Administration Bldg.	<u>495,000</u>

565,000

Total Indebtedness	<u><u>\$ 691,200</u></u>
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My thanks to the employees in the business office, as well as the Commissioners, for their assistance during the year.

All of the county funds are placed in income producing accounts or intermediate term investment accounts so as to provide the county with the maximum possible income consistent with safety.

Respectfully submitted,

Richard H. Thurston,
Treasurer

**CARROLL COUNTY
COOPERATIVE EXTENSION SERVICE REPORT
1986**

Created by an act of Congress in 1914 and the New Hampshire State Legislature in 1915, New Hampshire's Extension Service is designed to be a true partnership of federal, state and county governments. Each of these partners share in the UNH Extension Service's financial support as well as program planning and decision-making.

To help county citizens put knowledge to work in areas ranging from agriculture, home economics and youth development to forest resources, a team of agents is located in Conway with specialist backup support on the UNH campus in Durham. These extension agents provide educational opportunities, information, guidance, and support on everyday issues, and on problems or concerns that may be unique to home, farm, business or community.

The Extension Service relies on the involvement of volunteers-program assistants, group leaders, and county advisory council members to fulfill the mission of providing Carroll County citizens with practical, researched-based information and answers to today's questions and concerns.

Extension educational messages are being shared through public meetings, mass media, publications, phone calls or personal visits. At the Conway Office over 800 bulletins are given out each month, 70 to 80 people each month visit the office, over 1500 county people receive extension newsletters on a monthly basis and phone calls received each month number on the average over 400 with 556 in the month of March. On the average, each of the four Carroll County agents travel 700 miles per month to make individual and group visits to woodlot owners, farmers, 4-H youth activities, home economic groups and other organizations throughout the county.

David C. Sorensen

County Extension Agent, Agriculture
and County Coordinator

**CARROLL COUNTY
COUNTY TAX APPORTIONMENT
1986
\$1,755,993**

	<u>Proportion of Tax</u>	<u>Amount of Tax</u>	<u>Percent of Tax</u>
Albany	9.49	16,664	.9
Bartlett	74.47	130,769	7.4
Brookfield	10.15	17,823	1.0
Chatham	4.84	8,499	.5
Conway	169.71	298,010	17.0
Eaton	8.52	14,961	.9
Effingham	14.10	24,760	1.4
Freedom	28.84	50,643	2.9
Hart's Location	1.38	2,423	.1
Jackson	33.88	59,493	3.4
Madison	34.26	60,160	3.4
Moultonboro	180.16	316,360	18.0
Ossipee	64.44	113,156	6.5
Sandwich	41.21	72,364	4.1
Tamworth	34.00	59,704	3.4
Tuftonboro	88.27	155,002	8.8
Wakefield	64.47	113,209	6.5
Wolfeboro	137.75	241,888	13.8
Uninc. Places	.06	105	.0
Total	<u>\$1,000.00</u>	<u>\$1,755,993</u>	<u>100.0%</u>

**CARROLL COUNTY DELEGATION
OSSIPPEE, NEW HAMPSHIRE
December 12, 1985
PUBLIC HEARING
on
COMMISSIONERS PROPOSED BUDGET
and
REVENUE SHARING PROPOSED BUDGET
for 1986**

On Tuesday, December 12, 1985, at 7:00 P.M., the Carroll County Convention held a public hearing, in the multi purpose room of the Mountain View Nursing Home, Ossipee, New Hampshire, with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

Also present were Commissioner Brenda M. Presby and Commissioner Milburn F. Roberts.

Chairman Howard C. Dickinson opened the meeting at 7:12 P.M. and explained that the purpose of the hearing was to inform the public of the Commissioners proposed budget for 1986. Rep. Dickinson introduced the Delegation and Commissioners Presby and Roberts.

Rep. Kenneth J. MacDonald was asked to take the chair. Rep. Dickinson made a motion to present a resolution regarding a Nuclear Waste Site. The resolution was read by Rep. Holmes, Jr., Carroll County Delegation Clerk. (Resolution attached). Rep. Dickinson spoke to the motion. Rep. Powers presented a statement sent by Senator Warren Rudman to be entered with the attached resolution.

The Commissioners proposed County Budget for 1986 as presented by Commissioner Presby.

4100	Commissioners	\$ 90,775.00
4101	Treasurer	4,861.00
4102	Auditors', Legal	24,000.00
4110	County Attorney	62,058.00
4120	Register of Deeds	201,821.00
4140	Sheriff	390,253.00
4142	Dispatch Center	96,500.00
4150	Medical Referee	6,400.00
4160	Maintenance of Court House	28,848.00
4170	Maintenance of Administration Building	53,370.00
4197	Sewer System	3,050.00
4190	Public Welfare	625,218.00
4193	Maintenance	7,850.00

County Nursing Home:

5100	Administration	155,360.00
5130	Dietary	460,597.00
5140	Nursing	1,265,133.00
5150	Plant Operation	141,985.00
5160	Laundry and Linen	94,483.00
5170	Housekeeping	123,696.00
5180	Physicians and Pharmacy	5,700.00
5190-93	Special Services, Therapy, Social Svs.	157,413.00

County Jail:

6100	Jail Expense	338,867.00
4106	Water Works	4,200.00

County Farm:

7100	Farm Expense	104,679.00
8200	Annex	29,661.00
8360	Cooperative Extension Service	110,400.00

Debt Service:

9110	On Tax Anticipation Notes	67,082.00
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9110	On Long Term Notes	15,409.00
9120	On Bonded Debt	34,177.00

Principal:

9160	Long Term Notes	63,100.00
9170	Bonded Debt	80,000.00
9180	Regional Appropriations	98,865.00

Capital Outlay, New Construction and Equipment:

9200	Waste Water Disposal System	10,000.00
9285	Revenue Sharing	177,500.00
9370	County Convention Expense	7,700.00
TOTAL		<u><u>\$5,141,011.00</u></u>

Sources of Revenue:

4011	Register of Deeds - Fees	325,000.00
4012	Sheriff's Writ Fees	45,000.00
4014, 4019, 4020, 4021	Sheriff's Misc.	32,000.00

County Nursing Home:

5020, 5021, 5022, 5023	Patient Income	2,141,071.00
5025, 5026, 5027, 5028, 5029	Misc. Income	71,711.00
6040	County Jail	2,000.00
7051	2, 3, 5, 8, 9, 60 Farm	60,000.00

Income Other Than Current Revenue:

9060, 1, 2, 3	Interest	78,000.00
9074	Social Services	19,734.00

Other:

4018	Water Rents	4,325.00
9087	Waste Disposal System	15,000.00
8000	Annex Rents	6,000.00
4025	Miscellaneous County	2,000.00
4028	Insurance Refunds	7,000.00

9085	Revenue Sharing Funds Used	177,500.00
9099	Surplus Used to Reduce Tax Rate	<u>300,000.00</u>
Total Income From All Sources Except Taxation		3,286,341.00
Amount Necessary to be Raised by County Tax		<u>1,854,670.00</u>
Total Revenues		<u><u>5,141,011.00</u></u>

Regional Appropriations plus Extension Service and Gafney Library were proposed at the same amount as their 1985 appropriation pending final Delegation decision. R.S.V.P. is requesting \$18,000. Patricia Golden of Cooperative Extension Service, spoke for their budget request of \$117,600 which is 6.4% more than 1985.

8360.01	Cooperative Extension Service	110,400.00
9180.01	C. C. Health & Home	45,485.00
9180.03	C. C. R.S.V.P.	17,000.00
9180.04	Center of Hope	7,680.00
9180.05	C. C. Conservation District	12,000.00
9180.06	C. C. Mental Health	12,700.00
9180.07	Early Intervention Program	4,000.00
Gafney Library (Split Jail & Nursing Home)		3,200.00

The question was raised as to why there was no request from the North Conway Early Intervention program.

Commissioners proposed budget for Federal Revenue Sharing funds, 1986.

Sheriff	2 Cruisers (24,000) & Recorder (4,000.)	28,000.00
Farm	Mulch laying machine & wood sawing atch.	2,000.00
Jail	Camera equipment & road repair	4,500.00
Admin. Bldg.	Repair side road & rear parking lot	6,000.00
Annex	Hot top area, laundry side	3,000.00
Nursing Home	Equipment - kitchen, furnishings, paint	34,000.00
Water Works	Add & renovate reservoir	<u>100,000.00</u>
Total		<u><u>177,500.00</u></u>

It was brought up that a possible use of revenue sharing funds could be for a copier machine for the Registry of Deeds and a generator for the county administration building. All of the revenue sharing monies were invested in interest bearing accounts or deposits and were earning maximum interest.

The amount of surplus used to reduce taxes was proposed by the Commissioners to be \$300,000, based on the projected revenues to be received by the end of 1985. The total amount of money needed to be raised by taxes in 1986 is \$35,000 less than the 1985 amount.

Rep. Dickinson asked if the county was over expended in any categories. Commissioner Presby answered that we were in four or five and that they would be dealt with in the future.

Respectfully submitted,

Robert B. Holmes, Jr., Clerk
Carroll County Delegation

**CARROLL COUNTY DELEGATION
OF THE
NEW HAMPSHIRE HOUSE OF REPRESENTATIVES
RESOLUTION**

WHEREAS, as the United States Department of Energy is considering New Hampshire as a site for disposal of all past and future high-level radioactive waste generated east of the Mississippi River; and

WHEREAS, our crystalline rock is reported to contain numerous cracks and striations, allowing sub-surface water movement in all directions; and

WHEREAS, fault lines transverse the region causing significant, although not frequent, earthquake activity from time to time; and

WHEREAS, major groundwater discharge areas lie within the region, supplying the headwaters for the river systems which serve New England with its present and future source of drinking water and recreation opportunity; and

WHEREAS, the area contains numerous aquifers and aquifer recharge areas, which not only serve as present and future water supplies, but contribute significantly to the water resources of Massachusetts, Connecticut and Rhode Island; and

WHEREAS, New Hampshire and the North Country serve a huge tourist and seasonal population, not indicated in the census figures, which results in a population density considerably in excess of 1,000 people per square mile; and

WHEREAS, good road and rail transportation routes do not exist in northern New Hampshire; and

WHEREAS, a major portion of the State's financial health is based upon the tourist industry which will be destroyed by the public's perception concerning the safety of a high-level nuclear waste dump; now therefore be it

RESOLVED, by the Carroll County Delegation, the duly elected Representatives to the State Legislature, that northern New Hampshire, Carroll County in particular, not be designated as a site for the high-level nuclear

waste treatment or storage facility for the eastern United States; and be it further

RESOLVED, that these factors immediately be considered in the Department of Energy siting process; and be it further

RESOLVED, that Governor Sununu and our Congressional Delegation be requested to convey the foregoing points to the United States Department of Energy.

REP. HOWARD C. DICKINSON, JR., CHAIRMAN
CARROLL COUNTY DELEGATION

December 12, 1985
Ossipee, New Hampshire

REP. KENNETH J. MACDONALD, VICE CHAIRMAN
CARROLL COUNTY DELEGATION

Rep. Paul O. Ashnault, North Conway; Rep. Gene G. Chandler, Bartlett; Rep. Russell C. Chase, Wolfeboro; Rep. Howard C. Dickinson, Jr., Center Conway; Rep. Robert B. Holmes, Jr., Madison; Rep. William J. Hounsell, North Conway; Rep. Kenneth J. MacDonald, Wolfeboro; Rep. Frank E. McIntire, Moultonborough; Rep. J. Lisbeth Olimpio, Wakefield; Rep. Gerard E. Powers, Jr., Ossipee; Rep. Howard N. Saunders, Tuftonboro and Rep. Jack H. Schofield, Moultonborough.

**CARROLL COUNTY DELEGATION
OSSISPEE, NEW HAMPSHIRE**

January 20, 1986

On Monday, January 20, 1986, at the Carroll County Administration Building, the Carroll County Delegation met and was called to order by Chairman Howard C. Dickinson at 9:50 A.M., with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Russell C. Chase
Rep. Frank McIntire
Rep. Gerard E. Powers
Rep. Howard N. Saunders
Rep. Jack H. Schofield

Present Milburn F. Roberts and Brenda M. Presby, Carroll County Commissioners.

The purpose of the meeting was to work on the 1986 proposed budget.

COOPERATIVE EXTENSION SERVICE:

David Sorenson presented a revised budget proposal with an explanation. Requesting \$117,400. A 6.3% increase over 1985 appropriation.

HEALTH & HOME CARE SERVICES:

Mrs. McGuire-LaRoche presented a revised budget proposal with an explanation. Requesting \$50,000. Increase of 9.1%.

RETIRED SENIOR VOLUNTEER PROGRAM (RSVP):

Judith Hebert presented the budget for RSVP. Requesting \$18,000. An increase of \$1,000.

CENTER OF HOPE:

Virginia Pullan presented the 1986 budget proposal. \$7,680 requested. No increase in appropriation.

CONSERVATION DISTRICT:

James Haine presented budget proposal for 1986. Requesting \$12,000. This represents the secretarial salary. No increase.

REP. SCHOFIELD passed out his farm report #1 with a verbal explanation. Report #2 was not distributed but contains the estimated financial picture on Report #1. The Schofield report #3 is a consolidation of Report #1 and #2.

Chairman Dickinson read a letter from the Mountain View Nursing Home Volunteers asking the delegation to consider their request for construction of a sun room. REP. POWERS moved that the Commissioners work with a committee from the home to resolve the design and proceed with the project. Motion passed 7 - 0.

REP. MACDONALD made the motion to authorize the Treasurer to borrow up to 1.5 million dollars in anticipation of the collection of taxes. Motion second by Rep. Chase. Voted unanimously.

REP. MACDONALD made a motion to authorize the Commissioners to accept, in the name of and benefit of the county, any gifts or grants. Second by Rep. Schofield. Motion amended to add "This motion to stay in effect until rescinded". Voted unanimously.

CARROLL COUNTY MENTAL HEALTH:

Linda Phillips presented their budget proposal. Requesting \$13,335. Family planning and alcohol/drug abuse is responsible for the large increase in the budget.

VISITING NURSE ASSOCIATION (Northern Carroll County)

Donna Tetley gave an historical background of the Early Intervention Program and presented a budget proposal for Northern Carroll County Early Intervention. Requesting \$4,000.

Edith DesMarais of Wolfeboro Area Early Intervention Program requesting \$4,000.

THERAPY EDUCATION ASSOCIATION of North Conway:

Sunny Torres explained the program for children ages birth through five (5) years. Requesting \$4,000.

Meeting adjourned at 3:05 P.M.

Respectfully submitted,

Jack H. Schofield,
Clerk, ProTempore
Carroll County Delegation

**CARROLL COUNTY DELEGATION
OSS�PEE, NEW HAMPSHIRE
January 27, 1986**

On Monday, January 27, 1986, at the Carroll County Administration Building, the Carroll County Delegation met and was called to order by Chairman Howard C. Dickinson at 10:45 A.M., with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. Russell C. Chase
Rep. William J. Hounsell
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

Present Milburn F. Roberts and Brenda M. Presby, Carroll County Commissioners.

REP. HOWARD N. SAUNDERS moved to approve the minutes of December 2, 1985 and December 12, 1985. Voted unanimously.

GREGORY F. FROTON, SR., Nursing Home Administrator, presented the Nursing Home budget beginning with an explanation of the difference between the expenses and the income.

Account #5100 — Several questions on line items.

5130 — Questions on the decrease in salary.

5140 — No comments.

5150 — There was a discussion on electricity and fuel costs.
The delegation requests a fuel and electric breakdown
for county departments.

5160 — No comments.

5170 — No comments.

5180 — The Mental Health Consultant was discussed.

5190 — An explanation was given for an 8-week summer staff member.

5191 — Bus expense was explained.

5192 — No comments.

5193 — No comments.

There was a period of questions and answers concerning revenue.

REP. HOLMES questioned the appearance of an ad in the newspaper for a Nursing Home Administrator.

REP. SCHOFIELD made a motion to delay consideration of the Farm Report until February 24th, 1986 at 11:00 A.M. Voted unanimously in favor of the delay.

SHERIFF LARSON appeared to request permission to purchase three smaller vehicles with the \$24,000 proposed in revenue sharing. REP. POWERS moved to accept the Sheriff's proposal and that the Sheriff sell or dispose of two vehicles and return the funds to the Sheriff's budget. REP. HOUNSELL amended Rep. Powers' motion to state that only the expense of \$24,000 be approved. Motion passed by unanimous vote.

Meeting adjourned at 12:19 P.M.

Respectfully submitted,

Robert B. Holmes, Jr., Clerk
Carroll County Delegation

**CARROLL COUNTY DELEGATION
OSSIPPEE, NEW HAMPSHIRE
February 3, 1986**

On Monday, February 3, 1986, at the Carroll County Administration Building, the Carroll County Delegation met and was called to order by Chairman Howard C. Dickinson at 9:55 A.M., with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

Present Milburn F. Roberts and Brenda M. Presby, Carroll County Commissioners.

Rep. Frank McIntire made the motion to approve, as written, the minutes of January 20, 1986. Voted unanimously.

Commissioner Presby presented a request for approval of a list of budget transfers. The Delegates requested a revenue sharing accounting.

TREASURER 4101:

The Delegation reviewed the budget of the treasurer, Richard Thurston.

INTEREST INCOME 9060:

The income from interest was discussed.

LONG TERM DEBT 9160:

Expense of income was reviewed.

MEDICAL REFEREE 4150:

Attorney Paine requested \$750.00 to send a medical referee to a seminar at Colby College.

COUNTY ATTORNEY 4110:

County Attorney, William D. Paine, requested the reinclusion of budget figure for a special attorney or assistant county attorney (\$19,000) and raising the other fees & services, 4110.29, to \$8,000. Much discussion ensued.

The Delegation went into an executive session at 11:50 to 12:10. No vote taken and no decision made.

COMMISSIONERS 4100:

Rep. Ashnault questioned the copier expense. Explained.

SPECIAL FEES & SERVICES 4102:

Account reviewed. Commissioner Presby brought up the possibility of the need for additional funds for legal services due to Ryder, Ryder, Moody case.

CAPITAL OUTLAY 9200:

Reviewed.

Commissioner Presby read a letter from the Nursing Home Association requesting the inclusion of the names of the Delegation and Commissioners on the letterhead of a fund raising letter. It was decided that solicitation is not a function of the body.

The motion was made by Rep. Powers to send a letter of condolance to the family of John Graf, Probation Officer, from the Delegation and Commissioners. Commissioner Presby will take care of it.

Meeting adjourned at 12:45 P.M.

Respectfully submitted,

Robert B. Holmes, Jr., Clerk
Carroll County Delegation

**CARROLL COUNTY DELEGATION
OSS�PEE, NEW HAMPSHIRE
February 10, 1986**

On Monday, February 10, 1986, at the Carroll County Administration Building, the Carroll County Delegation met and was called to order by Chairman Howard C. Dickinson at 9:40 A.M., with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. Russell C. Chase
Rep. J. Lisbeth Olimpio
Rep. Howard N. Saunders
Rep. Jack H. Schofield

Present Milburn F. Roberts and Brenda M. Presby, Carroll County Commissioners.

Chairman Howard Dickinson requested a moment of silence be observed in memory of Christine Powers.

Motion made by Rep. Chandler to accept the minutes of January 27, 1986. Second by Rep. Schofield. Vote yes 7 - 0.

JAIL 6100:

Budget reviewed with a general discussion concerning building standards, AIDS, population, court schedules and Commissioners plan for a renovation in 5 years.

ANNEX 8200:

Budget reviewed. Rep. Schofield stated his surprise that renovations were under way. A general discussion followed. Rep. Holmes concerned with lack of communication resigned as a member of the facilities study subcommittee as did Rep. Saunders. Rep. Schofield has not resigned as of this date. Rep. Schofield questioned additional revenue for Annex.

COURT HOUSE 4160:

Rep. Ashnault questioned the State Lease. Commissioner Presby will present details at a later date.

ADMINISTRATION BUILDING 4170:

Rep. Holmes questioned the auxilliary generator for the Administration Building. Commissioner Presby reported the status and a report will be presented. Rep. Ashnault stated he did not see income from the Court. Commissioner Presby will add the income when the lease is presented.

MAINTENANCE 4193:

Rep. MacDonald questioned account 4193.29 - Special Fees & Services. Superintendent Whiting explained pending boiler stack repairs. Rep. Saunders questioned charges for meals. Superintendent Whiting explained policy. Meal prices run \$2.50 to \$2.75 per meal.

WATER WORKS 4106:

No questions.

SEWER SYSTEM 4197:

Rep. Dickinson questioned disposal of sewer pumpings. Commissioner Presby will inquire of Water Supply & Pollution Control.

The water income and jail income was discussed.

REVENUE SHARING ITEM:

Rep. Chandler made the motion to authorize the purchase of a wood sawing attachment for farm for \$1,000. Voted. Approved 2/10/86. There was a general discussion of revenue sharing for the jail, administration building, annex and water works.

BUDGET TRANSFERS:

Rep. Chandler made the motion to approve the budget transfers requested in Commissioners letter of February 3, 1986 with the deletion of line 4 \$42,259.88 from 9200 Capital Outlay to 9285 Revenue Sharing. Motion voted. Approved.

Rep. Dickinson requested that the Commissioners and Mr. Wallace, when drawing documents, be complete and not just examples of the projection and/or encumbered figure at hand.

A general discussion on the Tax Reform Act followed.

Meeting adjourned at 12:25 P.M.

Respectfully submitted,

Robert B. Holmes, Jr., Clerk
Carroll County Delegation

**CARROLL COUNTY DELEGATION
OSSISPEE, NEW HAMPSHIRE
February 24, 1986**

On February 24, 1986, at 9:30 A.M., at the Carroll County Administration Building, Ossipee, New Hampshire, the Delegation met to work on the 1986 Budget. The following members were present.

Rep. Howard Dickinson, Chairman
Rep. Robert Holmes, Clerk
Rep. Howard Saunders
Rep. Gerard Powers
Rep. Paul Ashnault
Rep. Lisbeth Olimpio
Rep. Gene G. Chandler
Rep. William Hounsell
Rep. Russell Chase
Rep. Jack Schofield

9370 — County Convention - Reviewed.

4140 — Sheriff

Sheriff Larson discussed line items.

Discussion of coverage of towns who have no Police Departments. The Sheriff will investigate a contract concept with any interested towns. Sheriff requested a sub-committee to study the concept with him.

Two work sheet changes .14 to \$28,481.00, and
.68 to \$7,000.00.

Rep. Ashnault questioned Video Camera needs - general consent to add \$2,000.00 to 4 140.97 New Equipment to purchase another camera.

Rep. Chase questioned method of payment for Court Bailiffs
- Sheriff explained.

4142 — Dispatch Center

Sheriff explained two work sheet changes

.67 to \$3,010.00, and

.68 to \$7,000.00

Questions on training and radio setup.

Rep. Holmes questioned backup radio usage.

Sheriff answered "used effectively".

Rep. Hounsell questioned amount of Life Insurance - Sheriff will investigate.

Chairman Dickinson passed out letter from City of Berlin re: Environmental Impact Study.

Farm Rep. Schofield Sub-committee.
Report — Rep. Schofield reviewed verbally the farm report compiled by the Farm Task Force including conclusions and recommendations. Questions and comments by each member of the delegation. Answers and comments by Farm Superintendent R. Whiting.

Rep. Gerard Powers moved approval of February 3rd Minutes.

Voted unanimously.

Rep. Saunders moved for approval of February 10th Minutes.
Voted unanimously.

Adjourned at this time for lunch.

Reconvened 1:16 P.M.

Acct.

*4100	Rep. Schofield moved \$90,775.00	Voted YES
*4101	Rep. Schofield moved \$4,861.00	Voted YES
*4102	Rep. Powers moved \$24,000.00	Voted YES
*4130	Rep. Chase moved no appropriation	Voted YES
*4110	Rep. Schofield moved for deferment of vote.	
*4150	Schofield moved \$7,150.00	decided to "HOLD"
*4120	Hold until review with Register.	
*4190	Hold until Review.	
*4180	Rep. Powers moved no appropriation.	Voted YES
*4140	Rep. Olimpio moved \$396,000.00	Voted YES
*4142	Rep. Schofield moved \$97,900.00	Voted YES

#4197	Rep. Schofield moved \$3,050.00	Voted YES
#4160	Hold for Review.	
#4106	Rep. Powers moved \$4,200.00	Voted YES
#4195	Rep. Chase moved no appropriation.	Voted YES
#4170	Rep. Schofield moved \$53,370.00	Voted YES
#4193	Rep. Powers moved \$7,850.00	Voted YES
#5100	Rep. Powers moved \$152,960.00	Voted YES
#5130	Rep. Chase moved \$460,600.00	Voted YES
#5140	Rep. Saunders moved \$1,265,130.00	Voted YES
#5150	Rep. Saunders moved \$154,000.00	Voted YES
#5160	Rep. Chase moved \$94,500.00	Voted YES
#5170	Rep. Schofield moved \$123,700.00	Voted YES
#5180	Rep. Schofield moved \$5,700.00	Voted YES
#5190	Rep. Chase moved \$61,500.00	Voted YES
#5191	Rep. Chase moved \$64,100.00	Voted YES
#5192	Rep. Schofield moved \$30,570.00	Voted YES
#5193	Rep. Chase moved \$1,400.00	Voted YES
#6100	Rep. Schofield moved \$332,580.00	Voted YES
#8200	Rep. Saunders moved \$24,000.00	Voted YES
#7100	Hold for Review.	
#8360	Hold for Review.	
#9100	Rep. Powers moved \$116,668.00	Voted YES
#9160	Rep. Powers moved \$143,100.00	Voted YES
#9180	Hold for Review.	
#9200	Rep. Powers moved \$10,000.00	Voted YES
#9285	Hold for Review.	
#9370	Rep. Schofield moved \$7,700.00	Voted YES

Meeting adjourned 2:17 P.M.

Respectfully submitted,

Robert Holmes, Clerk

**CARROLL COUNTY DELEGATION
OSSISPEE, NEW HAMPSHIRE
March 3, 1986**

On March 3, 1986, at 10:00 A.M., at the Carroll County Administration Building, Ossipee, New Hampshire, the Delegation met to work on the 1986 Budget. The following members were present:

Rep. Howard Dickinson
Rep. Robert Holmes, Jr.
Rep. Paul Ashnault
Rep. Gene G. Chandler
Rep. Russell Chase
Rep. William Hounsell
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Gerard Powers
Rep. Howard Saunders
Rep. Jack Schofield

Commissioners: Brenda M. Presby
Milburn F. Roberts

Acct.

#4190 Public Welfare

Reviewed budget with Forrest Painter.

Social Services Director — figures are substantially higher than last year due to SBI.

Rep. Chandler spoke of pending legislation that could affect amounts needed in these categories.

Executive Committee recommends \$625,218.00 for Acct. #4190.

General discussion of SBI followed.

Discussion of Revenue Sharing Status Report presented by Commissioners.
Review of 1986 Revenue Sharing proposals.

Chairman requested Treasurer to issue a report of current interest rates paid and earned for next week.

Acct.

#7100 Farm

Supt. Whiting present.

Discussion of farm report and budget.

Rep. Chandler motion -

“to accept the Schofield report as presented and request Rep. Schofield, the Commissioners and R. Whiting meet to project expenditures and income necessary to implement the Schofield report as soon as possible — giving consideration to the economic impact to the County with regard to the phasing out of the affected departments”.

Rep. Hounsell moved the question.

Voice vote to limit debate — YES

Roll Call vote requested by Rep. Saunders

YES

Dickinson

Chase

McIntire

Olimpio

Powers

Saunders

Schofield

NO

Holmes

Ashnault

Chandler

Hounsell

Count: 7 YES

4 NO

Voice vote taken - PASSED

Representative Holmes and Saunders recorded as OPPOSED

Chairman discussed expectations of schedule for next week and the following week.

Commissioner Presby requested an opinion of the group on the proposed court lease.

Reported J. Leidinger will attend next meeting if desired.

Sense of the delegation to allow Commissioners to continue negotiations.

Motion to adjourn — 12:02 P.M.

Respectfully submitted,

Robert B. Holmes, Jr., Clerk

**CARROLL COUNTY DELEGATION
OSSIPPEE, NEW HAMPSHIRE
March 10, 1986**

On March 10, 1986, at 9:45 A.M. at the Carroll County Administration Building, Ossipee, New Hampshire, the Delegation met to work on the 1986 Budget. The following members were present:

Rep. Kenneth MacDonald
Rep. Robert B. Holmes, Jr.
Rep. Paul Ashnault
Rep. Gene G. Chandler
Rep. Frank McIntire
Rep. Gerard Powers
Rep. Howard Saunders
Rep. Jack Schofield

Commissioners: Brenda M. Presby
Milburn F. Roberts

Vice Chairman MacDonald called the meeting to order at 9:45 A.M.

Register of Deeds:

Commissioner Presby presented budget due to illness of Register. Income recommended to increase to \$375,000.00 account - 4011.00
Expense: Acct. 4120 - Register of Deeds

Chairman MacDonald appointed a sub-committee to investigate elected officials salaries and Deputy Sheriff's salaries.

Chairman Russ Chase, Bill Hounsell, Paul Ashnault and Gerard Powers to present a recommendation for March 24th.

Several questions and comments concerning salary account 4120.09 — Delegation requested Mrs. Brookes to provide a copier buy-out figure.

General consent that County should begin to purchase instead of leasing.

Rep. Powers reviewed some revised figures for County Attorney account 4110 and Med. Referee account 4150.

New figures for County Attorney = \$87,758.00

Medical Referee = \$10,450.00

General discussion of scope and size of County Attorney's office.

Chairman requested Rep. Powers to reactivate the sub-committee to recommend a direction for the County Attorney's Office.

Rep. Chandler moved \$50.00 fee per viewing for Medical Referee.
Voted: YES

Rep. Schofield moved \$13,520.00 for Acct. 4110.23.
Voted: NO

Rep. McIntire moved \$15,094.00 for Acct. 4110.23.
Withdrawn

Rep. Ashnault amends \$15,094.00 to \$14,000.00.
Withdrawn

Rep. McIntire made motion to table Acct. 4110.23.
YES 4 = NO 4 Motion fails.

Rep. Ashnault made motion to recommend \$13,000.00 for Acct. 4110.23.
Voted: NO

Rep. Chandler made motion to recommend \$13,500.00 for Acct. 4110.23.
Voted: YES

General recommendation for Acct. 4150.70 to be \$200.00.

Rep. Chandler recommends for Acct. 4150 = \$10,450.00.
PASSED

Rep. Holmes requested tabling Acct. 4110.
Voted: YES

Rep. McIntire made motion to accept minutes of February 24th.
Voted: YES

Motion was made to adjourn 12:40 P.M.

Respectfully submitted,

Robert B. Holmes, Clerk

**CARROLL COUNTY DELEGATION
OSSIPPEE, NEW HAMPSHIRE
March 21, 1986**

Meeting called to order 9:45 A.M.

Present: Rep. Howard Dickinson
Rep. Robert Holmes, Jr.
Rep. Paul Ashnault
Rep. Howard Saunders
Rep. Gerard Powers
Rep. Kenneth MacDonald
Rep. John Schofield
Rep. Frank McIntire
Rep. William Hounsell
Rep. J. Lisbeth Olimpio
Rep. Russell C. Chase

Commissioners: Brenda Presby
Gordon Thayer

Rep. MacDonald requested his motion of June 4, 1984 be removed from the table for discussion during this meeting - re: Salaries.

Comm. Presby explained the need of a motion to clarify the notice given the meeting of January 20, 1986.

Rep. Hounsell's motion:

"The above present members of the Carroll County Convention waive the rights under RSA 24:9-d and otherwise to have received notice of the convention meeting of January 20, 1986; and further ratify the vote taken at said meeting to authorize the issuance of tax anticipation notes in amounts up to 1.5 million dollars".

VOTED unanimously.

Rep. Chase, Chairman of Elected Officials and Deputy Sheriffs Salary Study Committee presented a report with suggested salaries as follows:

Chairman of Commissioners	\$5,250.00
Commissioners	\$4,670.00

County Attorney	\$29,050.00
Treasurer	\$2,920.00
Register of Deeds	\$21,600.00
Sheriff	\$24,000.00
Deputy Sheriffs	6%

Rep. Chase's motion: "To recommend the above salary increases for elected officials and Deputy Sheriffs.

Rep. Powers suggested holding County Attorney and Register of Deeds until their proposals had been reviewed.

Rep. Saunders motion to limit debate voted YES.

Rep. Chase motion voted UNANIMOUSLY.

Rep. Chase motion "Effective date of salary increases to be January 1, 1986.

Rep. McIntire amended motion "Effective date of January 1, 1987 for elected officials and January 1, 1986 for Deputies.

Discussion: Roll call vote on McIntire amendment.

Dickinson	YES	MacDonald	NO
Chase	YES	Holmes	NO
McIntire	YES	Ashnault	NO
Powers	YES	Hounsell	NO
		Olimpio	NO
		Saunders	NO
		Schofield	NO

VOTE: 4 YES

7 NO

Amendment defeated.

Vote on Chase motion taken: Voted YES

Rep. MacDonald motion to establish a sub-committee to review and recommend elected officials salaries for 1987 on or before May 15th:

Voted: YES

Register of Deeds Mrs. Brookes appeared to clarify proposed salaries, document filming project and copiers.

Rep. Saunders motion "to increase acct. 4120.89 to \$12,550.00 for possible purchase as opposed to lease a new copier.

Voted: YES

Rep. Schofield motion "to recommend \$73,555.00 for acct. 4120.09.
PASSED

Rep. Powers motion "to recommend \$209,304.00 for acct. 4120.

Voted: YES

Rep. Schofield motion "to recommend \$375,000.00 for Register of Deeds income.

Voted: YES

Rep. MacDonald motion to reconsider the Chase motion on elected officials salaries.

Voted: NO

Lunch 12:22 P.M. — Reconvened 1:10 P.M.

Rep. Schofield motion "to recommend \$80,990.00 for acct. 7100 - Farm.

Voted: 8 YES

3 NO

Rep. Hounsell motion "to accept the minutes of March 3rd as corrected".

Voted: YES

Rep. McIntire motion "to accept the minutes of March 10th as written".

Voted: YES

Rep. McIntire moved "to remove acct. 4110 County Attorney from table".

Voted: YES

Rep. MacDonald motion "to recommend \$85,400.00 for acct. 4110".

Voted: YES

Rep. Powers reviewed new figures for acct. 4110 and suggested footnoting acct. 4110.24

"that expenditure for the position be at a per diem rate of \$65.00 until the position employs a member of the New Hampshire Bar".

9180: Regional Appropriations

Rep. Ashnault presented the sub-committee recommendations as follows:

C.C. RSVP	\$18,000.00
Center of Hope	7,680.00
C.C. Conservation District	12,000.00
C.C. Mental Health	13,335.00
Early Intervention Program	8,000.00
(\$4,000.00 to Wolfeboro E.I.P.	
\$4,000.00 to Northern C.C. Visiting Nurse Association)	

Rep. Ashnault motion "to recommend \$109,015.00 for Regional Appropriations

Voted: YES - Rep. Holmes abstaining.

Rep. Ashnault motion "to recommend \$117,600.00 for the Coop. Extension Service"

Voted: YES

Chairman Dickinson turned Chair over to Rep. Ashnault.

Rep. Dickinson motion "to recommend \$28,850.00 for acct. 4160 Court House.

Voted: YES

Rep. Powers motion "to recommend \$375,000.00 for Register of Deeds Income".

Voted: YES

Rep. Powers motion "to recommend \$91,000.00 for Sheriffs income".

Voted: YES

Rep. Dickinson motion "to recommend \$6,000.00 for annex income".

Voted: YES

Rep. Ashnault motion "to recommend \$2,000.00 for jail income".

Voted: YES

Rep. Powers motion "to recommend \$1,646,081.00 for N. Home income State".

Voted: YES

Rep. Hounsell motion "to recommend \$2,212,782.00 for total N. Home income".

Voted: YES

Rep. Powers motion "to recommend \$78,000.00 for Interest income".
Voted: YES

Rep. Powers motion "to recommend —0— for N. Home Construction".
Voted: YES

Rep. Ashnault motion "to recommend \$19,734.00 for Social Services Income".
Voted: YES

Rep. McIntire motion "to recommend \$400,000.00 surplus be used to reduce taxation".
Voted: YES

Rep. Dickinson motion "to recommend \$21,666.09 of prior year Rev. Sharing funds for an electrical generator for the Administration Building".

Rep. McIntire motion "to limit debate".
Voted: YES

Vote on Dickinson motion YES.

Rep. Schofield motion "to recommend \$8,712.00 of Rev. Sharing funds for elec. generator for Administration building".
Voted: YES

Rep. Schofield motion "to recommend \$185,212.00 of Rev. Sharing funds be used for items previously discussed".
Voted: YES

Rep. Schofield motion "to recommend \$681,527.00 for "other revenue" this includes revenue from the court of \$60,581.00".
Voted: YES

Rep. Dickinson motion "to recommend \$98,875.00 for Farm income".
Voted: YES

Rep. Dickinson reassumed Chair.

Rep. Ashnault discussed letter sent to the Delegation by Rep. Chandler concerning solid waste disposal facility and a sewage treatment facility and made the motion — "to include letter as part of today's minutes".
Voted: YES
(said letter attached)

Rep. Powers motion "to recommend \$50,115.00 for acct. 9100 - Interest on Tax Anticipation Notes".

Voted: YES

Rep. Powers motion "to recommend \$99,701.00 for Total Interest Expense".

Voted: YES

Chairman Dickinson requested Commissioner Presby to provide the revised figures for Insurance and Maintenance and Care of Grounds on Monday.

Rep. Hounsell made motion "to adjourn at 3:35 P.M."

Respectfully submitted,

Robert B. Holmes, Clerk

STATE OF NEW HAMPSHIRE
HOUSE OF REPRESENTATIVES
CONCORD

March 20, 1986

To: Members of the Carroll County Delegation and the County Commissioners.

During the last month I have briefly touched upon a subject which I believe would be of great benefit to the citizens of Carroll County; namely the construction by the County of both a solid waste disposal facility and a sewage treatment facility. Both of these items are most certainly the most complex, costly, and hardest to solve problems faced by most if not all of the towns in Carroll County.

One of the biggest obstacles facing the towns in dealing with these problems is cooperation among the various towns involved. This is a problem which has been in existence since the beginning of town government and is a reflection of each individual town trying to maintain their own sovereignty and a problem which is not easy to overcome. This coupled with the fact that it is economically unfeasible for each town in Carroll County to deal with these huge problems within the confines of rational budgeting, leads one to believe strongly that a county-wide solution would be in the best interests of the majority of county residents. I realize that some towns, mainly Wolfeboro and Ossipee, either have or are planning possible solutions to one or both of my concerns, but I am certain these possible objections can be overcome. Although I have traditionally been opposed to studies and consultants in general, I see no other alternative but to appropriate a sum of money, perhaps \$5,000.00 to get on with looking into this proposal.

I believe with the right facility we can use the treated waste to fertilize our fields and woodlands and conceivably use energy from the solid waste facility to heat and/or light our county complex. With these possible energy savings it may encourage more of the various county supported offices to locate at the Carroll County complex. I do not intend to give the impression that these programs would be self-supporting, but I think if we go ahead with the construction of one or both of these facilities, the savings in some areas of our county budget could be substantial.

Due to the seriousness of the situation that our towns are faced with, I would hope we could proceed in a well thought out but expedient manner.

Sincerely,

GENE G. CHANDLER
Representative
Carroll District 1

**CARROLL COUNTY DELEGATION
OSSIPPEE, NEW HAMPSHIRE
March 24, 1986**

Present: Rep. Howard Dickinson
Rep. Kenneth MacDonald
Rep. Robert B. Holmes, Jr.
Rep. Paul Ashnault
Rep. Gene G. Chandler
Rep. Russell C. Chase
Rep. William Hounsell
Rep. J. Lisbeth Olimpio
Rep. Gerard Powers
Rep. Howard Saunders
Rep. Jack Schofield

Commissioners: Brenda Presby
Milburn Roberts

Chairman Dickinson called Executive Committee to order at 9:50 A.M.

Rep. Hounsell motion to reconsider Revenue Sharing - \$185,212.00

Rep. Hounsell motion to accept budget figures as recommended thru 3/21/86, and to recommend acceptance of the Commissioners revised figures pertaining to insurance (approximate \$40,000.00 increase), and Care of Grounds and Maintenance (approximate \$10,000.00 increase).
Motion PASSED.

Rep. Hounsell motion to adjourn Executive Committee.
Motion PASSED.

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Chairman Dickinson convenes the Convention at 10:10 A.M.

Rep. Chase motion to adopt \$97,739.00 for acct. *4100.

Rep. Ashnault motion to amend Chase motion to \$96,800.00 for acct. *4100.
Motion PASSED.

Motion to approve Chase motion as amended.

Motion PASSED.

Rep. Chandler motion to adopt \$5,097.00 for acct. #4101.

PASSED.

Rep. Chandler motion to adopt \$24,000.00 for acct. #4102.

PASSED.

Rep. Dickinson motion to adopt —0— for acct. #4130.

PASSED.

Rep. Schofield motion to adopt \$85,462.00 for acct. #4110.

PASSED.

Rep. Chandler motion to adopt \$10,450.00 for acct. #4150.

PASSED.

Rep. Hounsell motion to adopt \$213,043.00 for acct. #4120.

PASSED.

Rep. Chandler motion to adopt \$625,218.00 for acct. #4190.

PASSED.

Rep. Hounsell motion to adopt —0— for acct. #4180.

PASSED.

Rep. Powers motion to adopt \$403,063.00 for acct. #4140.

PASSED.

Rep. Powers motion to adopt \$98,300.00 for acct. #4142.

PASSED.

Rep. Hounsell motion to adopt \$3,200.00 for acct. #4197.

PASSED.

Rep. Saunders motion to adopt \$30,948.00 for acct. #4160.

PASSED.

Rep. Hounsell motion to adopt \$4,350.00 for acct. #4106.

PASSED.

Rep. Hounsell motion to adopt —0— for acct. #4195.
PASSED.

Rep. Chandler motion to adopt \$58,220.00 for acct. #4170.
PASSED.

Rep. Saunders motion to adopt \$7,850.00 for acct. #4193.
PASSED.

Rep. Hounsell motion to adopt \$163,813.00 for acct. #5100.
PASSED.

Rep. Hounsell motion to adopt \$460,600.00 for acct. #5130. Rep. Powers
and Holmes recorded in opposition.
PASSED.

Rep. Schofield motion to adopt \$1,265,133.00 for acct. #5140.
PASSED.

Rep. Schofield motion to adopt \$156,835.00 for acct. #5150.
PASSED.

Rep. Hounsell motion to adopt \$94,500.00 for acct. #5160.
PASSED.

Rep. Hounsell motion to adopt \$123,700.00 for acct. #5170.
PASSED.

Rep. Ashnault motion to adopt \$5,700.00 for acct. #5180.
PASSED.

Rep. Chase motion to adopt \$61,500.00 for acct. #5190.
PASSED.

Rep. Chase motion to adopt \$64,100.00 for acct. #5191.
PASSED.

Rep. Saunders motion to adopt \$30,570.00 for acct. #5192.
PASSED.

Rep. Hounsell motion to adopt \$1,400.00 for acct. #5193.
PASSED.

Rep. Chase motion to adopt \$157,570.00 for acct. #5190 & #5193.
PASSED.

Rep. Saunders motion to adopt \$341,633.00 for acct. #6100.
PASSED.

Rep. Schofield motion to adopt \$25,511.00 for acct. #8200. Rep. Ashnault
recorded in opposition.
PASSED.

Rep. MacDonald motion to adopt \$104,679.00 plus insurance for acct.
#7100.

Rep. MacDonald expressed his belief that Public Hearings should be held
before a scale-down of the Farm is accomplished.

Chairman Dickinson and Clerk Holmes will arrange for one or two public
hearings in April.

Rep. Chandler amends MacDonald motion to \$84,053.00.

Discussion on future of the Farm.

Roll Call vote on the Chandler amendment:

Dickinson	YES	MacDonald	NO
Ashnault	YES	Holmes	NO
Chandler	YES	Powers	NO
Chase	YES	Saunders	NO
Hounsell	YES		
Olimpio	YES		
Schofield	YES		

Amendment Passes - 7 YES - 4 NO

Vote on MacDonald motion as amended - PASSED

Rep. Saunders motion to adopt \$117,600.00 for acct. #8360.
PASSED.

Rep. Holmes suggested a straw poll of the Convention on the move of the
Extension Service Offices to the County Complex to be followed by a letter
to the Extension Board.

Chairman Dickinson decided to hold a public hearing on the relocation of
the Extension Service.

Adjourned for lunch 12:27 P.M.

Meeting reconvened 1:15 P.M.

Rep. MacDonald motion to adopt \$50,115.00 for acct. #9100.
PASSED.

Rep. MacDonald motion to adopt \$15,409.00 for acct. #9110.
PASSED.

Rep. MacDonald motion to adopt \$34,177.00 for acct. #9120.
PASSED.

Rep. Chandler motion to adopt \$63,100.00 for acct. #9160.
PASSED.

Rep. Chandler motion to adopt \$80,000.00 for acct. #9170.
PASSED.

Rep. Chandler motion to adopt \$109,015.00 for acct. #9180.
PASSED.

Rep. Chandler motion to adopt \$10,000.00 for acct. #9200.
PASSED.

Rep. Hounsell motion to adopt —0— for acct. #9230.
PASSED.

Rep. Chandler motion to adopt \$185,212.00 for acct. #9285.
PASSED.

Rep. Chandler motion to adopt \$7,700.00 for acct. #9370.
PASSED.

Rep. Chandler motion to adopt the total appropriation of \$5,217,377.00.
PASSED.

Revenue Accounts:

Rep. Hounsell motion to adopt \$375,000.00 for acct. #4011.
PASSED.

Rep. Hounsell motion to adopt \$45,000.00 for acct. #4012.
PASSED.

Rep. Hounsell motion to adopt \$46,000.00 for acct. #4014, #4019, #4020, & #4021.

PASSED.

Rep. Chandler motion to adopt \$2,141,071.00 for acct. #5020, #5021, #5022, & #5023.

PASSED.

Rep. Chandler motion to adopt \$71,711.00 for acct. #5026, #5027, #5028, & #5029.

PASSED.

Rep. Chandler motion to adopt \$2,000.00 for acct. #6040.

PASSED.

Rep. Chandler motion to adopt \$98,875.00 for acct. #7051, #7052, #7053, #7054, #7055, #7058, & #7060.

PASSED.

Rep. Chandler motion to adopt \$60,581.00 for Court Lease Fee.

PASSED.

Rep. Powers inquired about the vote on the Chandler motion being an acceptance of the lease agreement. Chairman replied in the affirmative.

Rep. Chandler motion to adopt \$78,000.00 for acct. #9060, #9061, & #9062.

PASSED.

Rep. Chandler motion to adopt \$19,734.00 for acct. #9074.

PASSED.

Rep. Chandler motion to adopt —0— for acct. #9075.

PASSED.

Rep. Chandler motion to adopt \$4,950.00 for acct. #4018.

WITHDRAWN.

Discussion of rates charged for individual water rents.

Rep. Ashnault motion to adopt \$6,200.00 for acct. #4018.

WITHDRAWN.

Rep. Chandler motion to adopt \$8,200.00 for acct. #4018.
DEFEATED.

Rep. Hounsell motion to adopt \$6,200.00 for acct. #4018. Rep Powers recorded in opposition. Discussion to encourage water users to form their own water precinct.
PASSED.

Rep. Chandler motion to adopt \$15,000.00 for acct. #9087.
PASSED.

Rep. Ashnault motion to adopt \$8,000.00 for acct. #8000.
PASSED.

Rep. Chandler motion to adopt \$2,000.00 for acct. #4025. Rep. Hounsell and Rep. Ashnault recorded in opposition.
PASSED.

Rep. Chandler motion to adopt \$7,000.00 for acct. #4028.
PASSED.

Rep. Chandler motion to adopt —0— for acct. #9088.
PASSED.

Rep. Chandler motion to adopt —0— for acct. #9086.
PASSED.

Rep. Chandler motion to adopt \$185,212.00 for acct. #9085.
PASSED.

Rep. Chandler motion to adopt \$300,000.00 for acct. #9099.
PASSED.

Rep. Powers motion to allocate \$150,000.00 of surplus to the Carroll County Capital Revenue Fund. Members expressed intent that these funds be used for long term capital projects.
PASSED.

Rep. Saunders motion to transfer the \$25,000.00, plus interest, to the Capital Reserve Fund. (Dore Hse Acct.)
PASSED.

Rep. Chandler motion to adopt \$3,461,384.00 as total income from all sources except taxation.

PASSED.

Rep. Hounsell motion to adopt \$1,755,993.00 as the amount to be raised by taxation, (a reduction of \$133,510.00 from last year's amount).

PASSED.

Rep. Hounsell motion to adopt \$5,217,377.00 for total revenues.

PASSED.

Rep. Saunders reported that Rep. Olimpio has a possible for Secretary to the delegation who will be available in June.

Discussion concerning Revenue Sharing -

Rep. Hounsell stated his belief that \$313,730.00 was the amount of available Revenue Sharing.

Discussion of a photo to be taken of the delegation in Concord.

Meeting adjourned 3:06 P.M.

Respectfully submitted,

Robert B. Holmes, Clerk

**CARROLL COUNTY DELEGATION
OSSISPEE, NEW HAMPSHIRE
April 24, 1986**

On Thursday evening, April 24, 1986, the Carroll County Delegation held a public hearing at the Mountain View Nursing Home at 7:00 P.M. The purpose of the meeting was to discuss plans for the County Farm and to solicit public comment.

The meeting was called to order at 7:04 P.M. by the Chairman, Howard Dickinson, with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth MacDonald
Rep. Jack A. Schofield
Rep. Howard N. Saunders
Rep. Robert B. Holmes, Jr.
Rep. Gerard E. Powers, Jr.

After a brief introduction, Chairman Dickinson turned the meeting over to Rep. Schofield who then gave a background of the events leading up to tonight's public meeting.

Dave Sorensen, of the Co-operative Extension Service, spoke about the educational value of the farm and the use of labor by the inmates. He also commented that the farm had the only swine operation in the County and that if the dairy herds in the County went out of business, competition in the haying operation would probably increase.

Peter Pohl stated that the elimination of the produce and livestock could be the first phase of the sale of the farm and its land. He, and other persons, were willing to contribute money from their pockets to continue the operation of the farm.

Russell Whiting spoke about the changing problems of operating a farm over the past several years. Now the farm has to pay farm hands time and a half overtime, whereas before we didn't.

Some of the comments made by several of the county citizens in attendance were:

- Would the loss of the farm affect the operation of the jail and/or nursing home?
- The use of rental equipment.
- Need for more automated equipment.
- Why not eliminate meals as a fringe benefit?
- Could inmates in Concord come up to work the farm?
- The County Nursing Home could use fresh pork and beef in its operation, as well as fresh produce.
- Is there any other county that does better?

The general feeling among the approximate 30 persons in attendance was to continue to operate the farm in its present manner. There would be more good and benefit derived this way than to close down part of the farm and try to break even.

Rep. Dickinson made up a sheet of paper and asked those in attendance to sign it and vote whether they were in favor of Proforma A (continue operation with beef and pigs herds and produce) or Proforma B (delete beef herd, pigs, and produce). A copy of this sheet is attached.

There being no further business the hearing was closed at 8:32 P.M. with the announcement that the Delegation would meet on Monday morning, May 12th at 9:30 A.M. in the County Administration Building to further discuss the farm situation.

Respectfully submitted,

Robert B. Holmes, Jr., Clerk
Carroll County Delegation

**CARROLL COUNTY DELEGATION
OSSIPPEE, NEW HAMPSHIRE
May 12, 1986**

On Monday, May 12, 1986, at the Carroll County Administration Building, the Carroll County Delegation met and was called to order by Chairman Howard C. Dickinson at 9:36 A.M., with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Gene G. Chandler
Rep. Frank McIntire
Rep. Paul Ashnault
Rep. Gerard E. Powers, Jr.
Rep. William Hounsell
Rep. Russell Chase

Also, present were Commissioners Brenda M. Presby, Gordon O. Thayer and Milburn F. Roberts.

1. Review and discussion of first quarter report.
2. Rep. Hounsell requested a quarterly Treasurer's Report.
3. Rep. Holmes resigned as the Clerk of the Delegation. Discussion. Chairman regretfully accepted the resignation. Delegation agrees to make proper efforts to obtain a secretary.
4. Rep. Hounsell was elected the Clerk of the Delegation.
5. Rep. Chandler moves acceptance of the quarterly report.
6. Chairman appointed a sub committee to study the salaries of the elected officials and present a report at the meeting of June 2, 1986. Sub committee members are: Chairman MacDonald, Ashnault, and Hounsell.
7. Discussion of the County wide waste disposal plan. Chairman read letter from the Conway Selectmen in support of a plan. Rep. Holmes read a letter from the Eaton Selectmen, also in support. Chairman

appointed a sub committee to begin study of regional waste disposal for Carroll County. Sub committee: Chairman Chandler, Ashnault, McIntire, Powers and Comm. Presby.

8. Chairman requested the Commissioners to prepare a list of their long-range concerns.
9. Discussion of powers of Delegation and Commissioners.
10. Comm. Presby announced that due to the absence of liability insurance on the farm, there are no plans for a County farm field day this year.
11. Discussion of farm situation and report continued until the meeting of June 2, 1986.
12. Motion by McIntire to extend the appreciation of the Delegation to Rep. Holmes for his services as Clerk.

Adjourned at 12:00.

Respectfully submitted,

William J. Hounsell, Clerk
Carroll County Delegation

CARROLL COUNTY DELEGATION
OSSIPEE, NEW HAMPSHIRE
June 2, 1986

The Carroll County Delegation met Monday, June 2, 1986, at the Carroll County Administration Building. Chairman Howard Dickinson called the meeting to order at 9:40 a.m. The following members were present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. William Hounsell, Clerk
Rep. Paul Ashnault
Rep. Gene G. Chandler
Rep. Russell C. Chase
Rep. Robert B. Holmes, Jr.
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard Saunders
Rep. Jack Schofield

Also present were Commissioners Brenda M. Presby, Gordon O. Thayer, and Milburn F. Roberts.

The minutes of 3/21/86, 3/24/86, 4/24/86 (Public Hearing), and 5/12/86 were handed out by William Hounsell. Rep. Russell Chase was present at the 3/21 meeting; his name was added to the list of those present.

Rep. McIntire made a MOTION THAT THE MINUTES BE ACCEPTED AS CORRECTED. Motion seconded and PASSED.

With reference to the minutes of 3/21/86, Rep. Hounsell referred to page 3 and Rep. Powers' motion "that expenditure for the position be at a per diem rate of \$65 until the position employs a member of the New Hampshire Bar." He asked whether the rate has changed. Commissioner Presby replied that as of last week invoices were coming in at the same rate.

Re the 3/24 minutes, page 1. Rep. Hounsell's motion should read "Revenue Sharing," not "Saving." Re page 3, concerning a relocation of the Extension Service — Paul Ashnault asked whether anything has been done

on that. Rep. Hounsell's recollection is that the Extension Service be informed and a public hearing held rather than the straw vote. No such action has been taken. Chairman Dickinson asked whether it is still desirable to hold a public hearing. Rep. Powers suggested that it be postponed until the new Delegation is organized. A STRAW POLL SHOWED 6 AGREEING TO POWERS' PROPOSAL AND 0 FOR A PUBLIC HEARING. Jack Schofield also suggested that before a lot of time is spent, it should be determined whether there is enough space to accommodate the Extension Service. Rep. Chandler made a MOTION THAT THE MINUTES OF 3/24/86 BE ACCEPTED AS CORRECTED. Motion PASSED.

Rep. Chandler moved THAT THE MINUTES OF 4/24/86 BE ACCEPTED AS WRITTEN. Motion PASSED.

Rep. MacDonald asked that the agenda be changed to allow a short recess before the Salary Committee Report.

Rep. Chandler MOVED THAT THE 5/12/86 MINUTES BE ACCEPTED AS WRITTEN. PASSED.

The agenda for today's meeting is: (1) Elected officers' salaries (2) County Attorney Report (3) Operation of the Farm (4) Solid Waste Proposal (5) Review of 1985 Auditor's Report (6) Other Business.

Rep. MacDonald made a MOTION THAT THE POWERS REPORT BE CONSIDERED FIRST. PASSED.

(2) COUNTY ATTORNEY REPORT:

Rep. Powers discussed the report as written. Chairman Dickinson asked what action this Delegation needs to take, and Powers responded it has to make a decision whether to remain as is — the County Attorney choosing the Assistant — or whether to fund in the next biennium a full-time Assistant Attorney and assign his/her duties. The goal today is to set parameters for the office before advertising the position. When nominees file, there will be a complete understanding of the duties and responsibilities. There was discussion with regard to the responsibilities and salaries of the County Attorney and Assistant. Various options for staffing were considered. There was further discussion as to whether the County Attorney should be an elected official or a hired official.

Rep. MacDonald made a MOTION THAT STARTING NEXT YEAR THERE BE A FULL-TIME ATTORNEY AT A SALARY OF \$50,000 and asked

for a straw vote. Sheriff Roy Larson came in and stated his preference for a full-time attorney, full-time person from the Sheriff's office, and a secretary.

Rep. Powers asked for a straw vote on two options: (1) full-time attorney with inexperienced assistant (2) part-time attorney with experienced full-time assistant.

Straw vote results:

	YES	NO
Rep. MacDonald's motion — full-time attorney	5	0
Rep. Powers (1)	1	0
Rep. Powers (2)	3	0

The Subcommittee recessed from 11:05 to 11:18 a.m.

Rep. MacDonald gave the Subcommittee's recommendations:

Full-time County Attorney	1987	\$50,000
	1988	\$55,000
Asst. County Attorney (if needed in the next budget)		
	1987	\$20,000
	1988	\$20,000

It will be the decision of the future Delegation to determine need for Assistant County Attorney. Further clarification indicated there would be \$20,000 to be used as needed.

Rep. MacDonald made a MOTION THAT THE SALARY FOR FULL-TIME ATTORNEY BE \$50,000 IN 1987 AND \$55,000 IN 1988.

Rep. Powers urged that this motion be turned down and recommended the County Attorney and experienced full-time Assistant.

Rep. Chandler AMENDED MACDONALD'S MOTION TO A SALARY OF \$31,000 EACH YEAR FOR THE COUNTY ATTORNEY AND \$24,500 EACH YEAR FOR ATTORNEY II AS OUTLINED IN THE COMMITTEE REPORT. These salaries are for the biennium, and the positions to be appointed according to RSA 7:33E, RSA 23:7, and any other pertinent statutes passed in 1986.

The first vote on Chandler's amendment was a tie. In a revote, THE AMENDMENT LOST 5-6.

MACDONALD'S MOTION PASSED 8-3.

(1) ELECTED OFFICERS' SALARIES

The Salary Study Committee recommended that salaries of elected officials be set biennially according to the cost of living index.

Rep. MacDonald's MOTION — THE SALARIES OF THE SHERIFF, CHIEF DEPUTY SHERIFF, DEPUTY SHERIFFS, REGISTER OF DEEDS, TREASURER, DEPUTY TREASURER, AND COUNTY COMMISSIONERS REMAIN AT THE PRESENT LEVEL — THAT THE DELEGATION IN 1987 AND 1988 BASE FIGURES ON THE NATIONAL COST OF LIVING INDEX TO MAKE ADJUSTMENTS TO SALARIES.

There was discussion as to whether Deputy Sheriffs' salaries should be included. (The Chair divided the question. The original motion is not to include Deputy Sheriffs.) The Chair finally ruled, "We have conducted a process which has worked for 12 years, and it has worked so far." He stated he would accept motions for positions one at a time.

Rep. McIntire MOVED THAT THE SAME FIGURES STAY IN EFFECT AS SHOWN IN THE 3/21/86 MINUTES — THAT THESE ELECTED OFFICIALS LOOK FORWARD TO 1987 "SUBJECT TO THE WHIM OF THE DELEGATION."

Rep. MacDonald WITHDREW HIS MOTION.

Rep. Powers urged that McIntire's motion be rejected.

Rep. Holmes made a MOTION TO TABLE THE MOTION IN ORDER TO GIVE EVERYBODY A CHANCE TO COLLECT THOUGHTS AND DEAL WITH IT AT ANOTHER TIME. MOTION PASSED.

Rep. Schofield made a MOTION THAT THE TABLED MOTION TO CONSIDER SALARIES BE REMOVED FROM THE TABLE. MOTION PASSED.

Rep. Schofield stated that after conferring with the Chairperson of the Sub-committee, he made the following MOTION: THAT WE ESTABLISH THE SALARIES OF THE ELECTED OFFICIALS FOR THE FULL TWO-YEAR TERM, EFFECTIVE 1/1/87.

Commissioners	5,000
Treasurer	3,000
Register of Deeds	23,000
Sheriff	25,500
Attorney	50,000

All salaries per year for the biennium. MOTION PASSED 9-3.

This motion supersedes the previous motion on Attorney salary.

Rep. Hounsell stated his opposition to this based on the fact he considers these salaries were presented in a "shot gun" manner.

Rep. MacDonald made a MOTION THAT WE TABLE THE CONSIDERATION OF THE DEPUTY SHERIFFS' SALARIES UNTIL THE POINT WHEN WE REVIEW THE BUDGET FOR THE NEXT YEAR. MOTION PASSED.

Rep. Paul Ashnault thanked everybody in the Delegation for their cooperation for the past four years and announced he does not intend to file for reelection. He will file for the Senate seat in District 3 and would appreciate the members' support in the future.

Chairman Dickinson suggested that all who plan to file for reelection do so Wednesday, June 4.

Reps. Ashnault and Hounsell left the meeting at this point.

(3) OPERATION OF THE FARM

Chairman Dickinson opened the subject of The Farm. His understanding is that the Delegation funded it at the level proposed by the UNH Task Force Recommendations Report, Exhibit B (getting rid of all livestock at the Farm).

A public hearing was held April 24 with about 29 people attending. There was considerable opposition to doing away with all the animals.

Rep. Schofield explained Exhibits A, C, and D (attached to minutes) and noted that Exhibit D is a compromise, getting rid of swine and beef, but keeping produce.

Rep. Chandler supported the vote already taken by the Convention, saying that special interest groups shouldn't rule decisions. Also that

produce in season could probably be bought as cheaply as raised on the farm.

Rep. Lisbeth Olimpio agreed with Chandler. She felt the role of the Delegation is to do what is best for taxpayers.

Russell Whiting, superintendent of The Farm was present to answer questions.

Rep. Chase asked whether there is still a problem with personnel, and Whiting said, "Yes." Getting help for 40-hour week ok, but the weekends are a problem. Prisoners are not always "attuned" to performing farm tasks.

Rep. Holmes asked whether the Delegation has a written request from the Commissioners requesting that they cease funding The Farm and recommending that the Delegation take a "definitive direction."

The only letter that was received was from the Superintendent of The Farm last July recommending that we get rid of the cattle. This resulted in the Task Force.

The Chairman asked to give some other people present a chance to speak.

1. Ed Banker, Ossipee resident, brought up the point that this is a prison farm and should be put in the proper perspective. It was his opinion that under proper management, it could break even.

Mr. Whiting responded that in a prison farm, prisoners are usually there for longer terms and training programs can be set up. Many of our prisoners are short term, so programs are difficult to plan and implement.

Banker also commented that without cattle there would be no fertilizer for the fields, and commercial fertilizer will be expensive.

2. Nick Littlefield, Ossipee resident, expressed the opinion that The Farm should be kept. He felt that a full-time farmer is what is necessary. He said the present superintendent is a jailer and farmer.

Whiting responded with some history, saying he is a jailer. In previous years when farm help could not be obtained, he said he would do those duties until a farmer could be found. The Farm could not make a profit then, and the troubles have continued.

Rep. Schofield stated that Whiting should be commended for his work.

Commissioner Presby said the letter from Whiting had been sent to the Commissioners, and they forwarded it without a cover letter. There has been a pattern of losses over the past 15 years. It is the feeling of the Commissioners that operating a farm with animals is no longer feasible. Commissioners Roberts and Thayer were in agreement with Presby.

Recess for lunch at 1:20 p.m.

Reconvene at 1:40 p.m.

Rep MacDonald MOVED THAT "WE RECOMMEND TO THE COMMISSIONERS PLAN (Exhibit) C."

There was a question as to whether this motion could be made without rescinding a previous motion.

The Chair ruled that even though a specific motion to adopt was not made, figures that represented a plan were adopted.

There was discussion as to the motion and procedure because the figures in Plan C are different from those voted in Convention.

Three-minute recess.

Chairman Dickinson explained that only the Commissioners can propose budget figure changes. All that can be done today is to take a position for one of the plans. The Commissioners would then ask for a supplementary budget, following the budgetary process of advertising, etc.

Rep. Powers pointed out that in that case advertisements for the hearing stating that changes could be made were erroneous.

Rep. MacDonald noted that Plan C can be accomplished by using the figures in the current budget.

Commissioner Presby stated that she had been present at all meetings and had said that figures could not be changed without Commissioners' request. The Commissioners have always been agreeable to requests and called supplementary budget hearings. The UNH Task Force Report was given without policy or direction from the Commissioners. She said the Commissioners would try to come up with a budget to meet the wishes of the Delegation.

There was lengthy discussion about the procedure for changing figures on the budget.

The discussion then reverted to the operation of The Farm and the changes to be made. Rep. Holmes stated that this is a long-term plan and decisions should not be made hastily. Rep. McIntire said that this year is a loss at The Farm because of indecision. Rep. Powers stated his opposition for any consideration of the Farm's being used as a waste disposal area. Rep. Chandler responded that there is no connection between the incinerator plan and the selling of animals on the farm.

Rep. Chase took the Chair.

Rep. Dickinson made the MOTION — "HAVING VOTED ON THE PREVAILING SIDE IN EXECUTIVE COMMITTEE TO ACCEPT THE PROPOSAL AS DETAILED IN EXHIBIT B, I NOW MOVE RECONSIDERATION."

The results of a roll call vote were:

Rep. Dickinson	YES		
Rep. MacDonald	YES		
Rep. Holmes	YES	Rep. Saunders	YES
Rep. Chandler	NO	Rep. Schofield	NO
Rep. McIntire	NO		
Rep. Olimpio	NO		
Rep. Powers	YES		

The MOTION PASSED.

The Chair returned to Rep. Dickinson.

Rep. MacDonald made a MOTION THAT THE DELEGATION RECOMMENDS TO THE COMMISSIONERS THAT WITHIN THE CURRENT BUDGET THEY TRY TO KEEP HIGH-QUALITY ANIMALS, PRODUCE AS PART OF THE OPERATION OF THE FARM. The MOTION PASSED.

(4) SOLID WASTE DISPOSAL

Rep. Chandler brought up the subject of supplemental budget money to be used for a cost analysis of a solid waste proposal for the county.

Rep. Powers informed the group that the Town of Ossipee had voted there would be no disposal in that town and questioned the relationship of

a county action involving a town within the county that had taken such action.

Rep. Chandler MOVED "WE RECOMMEND TO THE COMMISSIONERS THAT THEY PRESENT A SUPPLEMENTAL BUDGET IN THE AMOUNT OF \$7,500 TO STUDY A COUNTY-WIDE WASTE DISPOSAL PLAN." The MOTION PASSED UNANIMOUSLY.

Rep. Chandler MOVED TO GO INTO CONVENTION TO REAFFIRM MATTERS PASSED IN EXECUTIVE COMMITTEE. The MOTION WAS SECONDED AND PASSED.

Rep. Chandler made the following motions:

1. TO APPROVE THE RECOMMENDATIONS OF THE EXECUTIVE COMMITTEE PERTAINING TO SALARIES OF THE EXECUTIVE OFFICERS.

MOTION PASSED.

2. TO APPROVE THE RECOMMENDATIONS OF THE EXECUTIVE COMMITTEE CONCERNING THE COUNTY FARM.

MOTION PASSED.

3. TO APPROVE THE RECOMMENDATIONS OF THE EXECUTIVE COMMITTEE CONCERNING THE REQUEST FOR A SUPPLEMENTAL BUDGET TO STUDY THE SOLID WASTE DISPOSAL PROBLEMS IN THE COUNTY.

MOTION PASSED.

4. TO APPROVE THE EXECUTIVE COMMITTEE RECOMMENDATION TO CONSIDER THE SALARIES OF THE SHERIFF'S DEPUTIES AT THE SAME TIME THAT WE CONSIDER THE ANNUAL BUDGET FOR THE COUNTY, REFLECTING THE ACTION OF THE EXECUTIVE COMMITTEE WHEREBY CONSIDERATION OF THE DEPUTY SHERIFFS' SALARIES WAS TABLED UNTIL WE CONSIDER THE ANNUAL BUDGET IN 1987.

MOTION PASSED.

There was a MOTION TO RECESS THE CONVENTION TO THE CALL OF THE CHAIR.

(5) REVIEW OF THE 1985 AUDITOR'S REPORT. The report will be presented with the quarterly report in July.

Meeting adjourned at 3:15 p.m.

Respectfully submitted,

William J. Hounsell, Clerk
Carroll County Delegation

(Note: Exhibits referred to in these minutes are on file in the County business office.)

**CARROLL COUNTY DELEGATION
OSSIPPEE, NEW HAMPSHIRE
August 4, 1986**

The Carroll County Delegation met Monday, August 4, 1986, at the Carroll County Administration Building, Ossipee. Chairman Howard Dickinson called the meeting to order at 10:05 a.m. The following members were present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. William B. Hounsell, Clerk
Rep. Paul Ashnault
Rep. Gene G. Chandler
Rep. Russell C. Chase
Rep. J. Lisbeth Olimpio
Rep. Howard Saunders
Rep. Jack Schofield

Also present were Commissioners Brenda M. Presby and Gordon O. Thayer.

Five representatives of the Mountain View Home Association were present to discuss the building of a solarium at the County Home. Minutes of a meeting of the Solarium Building Committee with the County Commissioners July 24, 1986, were distributed. (Copies attached.) Spokesperson for the Committee, Al Varrieur, asked questions regarding the amount and status of funds for the project. The estimated amount needed for the solarium is \$44,000. The sum of \$28,000 has been raised, and the Solarium Building Committee approached the Commissioners for permission to use the Grant (tent) fund of approximately \$10,000, leaving a balance of \$6,000 to be raised.

Commissioner Presby stated that Thursday, July 31, the Commissioners voted not to be in favor of turning the tent fund money for that purpose. She gave a history of the Grant fund. There have been three considerations for the use of these funds — a tent, a gazebo, or a solarium.

The president of the Mountain View Home Association stated the solarium has first priority with that group.

An effort was made by the Chair to see if the Commissioners would send a letter of intent to release these funds. Presby responded not at this point — after the vote of July 31.

Rep. Chandler made a MOTION THAT THE DELEGATION RECOMMEND TO THE COUNTY COMMISSIONERS THAT THE TOTAL AMOUNT OF THE SO-CALLED TENT FUND BE AVAILABLE TO COMPLETE THE SOLARIUM WHEN THE BALANCE FOR THE PROJECT HAS BEEN RAISED. Seconded by Rep. Saunders.

Rep. Schofield made a MOTION TO AMEND THE MOTION TO READ THAT THE FUNDS RAISED BY THE ASSOCIATION FOR THE SOLARIUM BE USED EXCLUSIVELY FOR THAT PROJECT.

Varrieur commented that the monies raised “shall be directed for the solarium, not anything else.”

The AMENDMENT MOTION PASSED. The ORIGINAL MOTION AS AMENDED PASSED UNANIMOUSLY.

The Association is to receive a copy of these minutes.

Varrieur again stated the need for a commitment from the Commissioners. Rep. Saunders said the Commissioners will be reminded.

The minutes of 6/2/86 were presented and the format approved. Rep. Chandler MOVED THE ACCEPTANCE OF THE MINUTES. MOTION PASSED.

Rep. Chandler suggested that the minutes be mailed to Delegation members so they could be read before the next meeting.

Rep. Hounsell questioned whether the Delegation can go to Convention without advertising. He suggested that the motions of the Convention of 6/2/86 be repeated in today's Convention to be sure of their legality.

A letter from the Department of Energy responding to the Delegation's Resolution was read. (Copy attached.)

Rep. Chandler reported he had received two studies regarding the county-wide solid waste problems. He recommended that Weston Company in Concord be hired to do the study. Weston's proposal was what the

Delegation had asked for. Chandler does not favor a study for a county-wide landfill. Rep. Chandler made a MOTION THAT WE TRANSFER FROM THE CAPITAL RESERVE FUND NO. 1026.00 UP TO \$8,500 FOR THE PURPOSE OF FUNDING THE COST OF THE STUDY BY WESTON ENGINEERS FOR THE COUNTY WASTE DISPOSAL. The motion was seconded by Rep. Schofield and PASSED UNANIMOUSLY.

Sheriff Larson appeared before the Delegation to present a plan to construct two buildings housing radio equipment for the Sheriff's Department. The two sites, one on Eidleweiss in Madison and the other at the summit of Mt. Trask in South Wolfboro, would cover communications for the entire county. The cost of the project will be \$44,000, covering a period of a 99-year lease.

Rep. Ashnault made a MOTION THAT THIS DELEGATION RECOMMEND APPROVAL OF THE FUNDS REQUESTED FOR THE CONSTRUCTION OF THE TWO SITES, EIDELWEISS IN MADISON AND MT. TRASK IN SOUTH WOLFEBORO — FUNDS NOT TO EXCEED \$44,000 — TO BE APPROPRIATED FROM THE CAPITAL RESERVE FUND NO. 1026.00. Rep. Saunders seconded the motion. PASSED UNANIMOUSLY.

Rep. Chandler MOVED THAT THE EXECUTIVE COMMITTEE GO INTO CONVENTION TO TAKE WHATEVER ACTIONS ARE NECESSARY. The Executive Committee was recessed.

The Delegation went into Convention.

Rep. Hounsell made a MOTION THAT MOTIONS MADE IN THE CONVENTION OF 6/2/86 BE CONFIRMED. MOTION PASSED.

Rep. Hounsell moved that Rep. Chandler's motion to transfer \$8,500 from the Capital Reserve Fund for the purpose of funding the cost of the study for the County waste disposal be passed. MOTION PASSED.

Rep. Ashnault moved that his motion regarding funds for the construction of two sites for radio equipment for the Sheriff's Department be passed. MOTION PASSED.

Rep. Schofield MOVED TO RECESS THE CONVENTION TO THE CALL OF THE CHAIR. MOTION PASSED.

Rep. Schofield MOVED TO RECONVENE THE EXECUTIVE COMMITTEE. MOTION PASSED.

Rep. Chandler left the meeting at noon.

Chairman Dickinson presented the Quarterly Budget Report. The report was discussed page by page to note any variances. Commissioner Presby responded to questions.

A MOTION WAS MADE TO RECESS THE EXECUTIVE COMMITTEE TO THE CALL OF THE CHAIR. THE MOTION PASSED. Meeting adjourned at 12:30 p.m.

Respectfully submitted,
William J. Hounsell, Clerk
Carroll County Delegation

(Note: Department of Energy letter and minutes of the July 24, 1986 meeting of the Solarium Building Committee on file in the County Commissioners Office.)

**CARROLL COUNTY DELEGATION
OSSIPPEE, NEW HAMPSHIRE
October 20, 1986**

On Monday, October 20, 1986, at 10:15 a.m. a meeting of the Carroll County Executive Committee was called to order with the following members present:

Rep. Howard Dickinson, Jr., Chairman
Rep. Kenneth MacDonald, Vice-Chairman
Rep. William J. Hounsell, Clerk
Rep. Gene G. Chandler
Rep. Robert B. Holmes, Jr.
Rep. Frank McIntire
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

Commissioners Present:

Brenda Presby
Gordon O. Thayer
Milburn F. Roberts

Rep. Chandler moved to accept Minutes of August 4, 1986. The Minutes were approved as written.

Chairman Dickinson previewed the agenda for this meeting:

- A. Variance Report
- B. Report of Subcommittee on Solarium
- C. Payment of Early Intervention Funds
- D. Other Business

B. REPORT OF SUBCOMMITTEE ON SOLARIUM

Rep. Powers reviewed the history and current status of the Solarium. The Mountain View Home Association has committed \$34,000 for the project, and there is \$8,000 (approximately) in the so-called tent fund. This would leave a balance to be raised either in the County budget or by further fund-raising. Commissioner Presby informed the Delegation members that costs of the project have risen from \$44,000 to \$52,000-\$56,000.

For the record — all three Commissioners, the staff, and a majority of the Delegates all want the Solarium. The intent is for the county to appropriate funds necessary for its completion.

The Subcommittee wants to know when the Building Committee will have its first meeting, what action is taken; and Rep. Powers is to keep Mrs. Helen McCarthy of the Mountain View Board informed.

C. PAYMENT OF EARLY INTERVENTION FUNDS

At the time when letters went out reminding organizations of the budget process, Visiting Nurse Services of Northern Carroll County, Inc. informed the County that the Early Intervention program had become a new organization, Children Unlimited. Since funds of \$4,000 had been granted to Visiting Nurse Services for their distribution to Early Intervention, there was confusion about how it should be handled. Two thousand dollars has already been sent. After discussion and explanation by members of the Delegation, it was decided to send the remaining \$2,000 to Visiting Nurse Services, to be given to Children Unlimited this one time. The new organization must make its own presentation for the next budget cycle. It was also suggested that it would be more efficient if the Early Intervention for the whole county made one proposal and then the distribution be made. A letter is to go to Children Unlimited and copies sent to members of the Human Services Subcommittee — Rep. Schofield, Rep. Chandler and Rep. Olimpio.

A. VARIANCE REPORT

The Variance Report was discussed page by page. Commissioner Presby responded to all questions.

It was suggested that the Delegation be informed at each meeting with regard to federal and/or state funds that will be cut costs coming down to the county level.

Rep. Powers announced a breakfast tomorrow (10/21/86). Gov. Sununu will be present; members of the Delegation are invited.

D. OTHER BUSINESS

The following subcommittees were announced:

Human Services:	Rep. Schofield, Chairman
	Rep. Chandler
	Rep. Olimpio

Solarium: Rep. Powers
 Rep. Saunders

Solid Waste: Rep. Chandler, Chairman
 Rep. McIntire
 Rep. Powers

The next meeting will be Monday, December 9, 1986 — 5:00 p.m. organizational meeting at Sunny Villa, followed by Budget Hearing for 1987 at Carroll County Nursing Home at 7:00 p.m.

Rep. Saunders moved to adjourn at 12:00 noon. Motion passed.

William J. Hounsell, Clerk

COUNTY OF CARROLL, NEW HAMPSHIRE
GENERAL PURPOSE FINANCIAL STATEMENTS
WITH SUPPORTING SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 1986

ADDITIONAL SUPPORTING SCHEDULES MAY BE SEEN AT THE
CARROLL COUNTY BUSINESS OFFICE
CARROLL COUNTY ADMINISTRATION BUILDING
OSSIPEE, NEW HAMPSHIRE 03864

February 11, 1987

Board of County Commissioners
County of Carroll, New Hampshire
Ossipee, New Hampshire

Commissioners:

We have examined the combined financial statements, as listed in the table of contents, of the County of Carroll, New Hampshire as at and for the year ended December 31, 1986. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 3 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the combined financial statements referred to above present fairly the financial position of the County of Carroll, New Hampshire as at December 31, 1986 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,



Jon R. Lang
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

Exhibit 1

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1986

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	Long-Term Debt		
ASSETS									
Cash	\$ 576,260	\$ 63,856	\$ 29,437	\$ 15,930	\$ 61,926	\$ -	\$ -	\$ -	\$ 747,409
Temporary Investments, At Cost	105,000	221,421	187,821	-	9,738	-	-	-	523,980
Accounts Receivable (Net of \$52,306 Allowance for Uncollectibles - Enterprise Fund)	11,139	-	-	245,354	-	-	-	-	256,493
Due from Other Funds (Note 7)	203,780	1,064	21,595	-	-	-	-	-	226,439
Due from Other Governments (Note 6)	-	-	10,397	-	-	-	-	-	10,397
Inventories	14,667	-	-	22,538	-	-	-	-	37,205
Prepaid Expenses	2,679	-	-	3,943	-	-	-	-	6,622
Restricted Assets	-	14,037	-	-	-	-	-	-	14,037
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 5)	-	-	-	1,837,059	-	3,114,126	-	-	4,951,185
Resources to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	537,775	-	537,775
TOTAL ASSETS	\$ 913,525	\$ 300,378	\$ 249,250	\$2,124,824	\$ 71,664	\$3,114,126	\$ 537,775	\$ 537,775	\$7,311,542

(Continued)

The Accompanying Notes are an Integral Part of this Financial Statement.

Exhibit 1
(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1986

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	Long-Term Debt			
LIABILITIES AND FUND EQUITY										
Liabilities:										
Accounts Payable	\$ 293,383	\$ 29,492	\$ 1,105	\$ 34,457	\$ 100	\$ -	\$ -	\$ -	\$ 358,537	
Accrued Liabilities	7,242	-	-	45,840	-	-	-	-	53,082	
Contracts Payable	-	14,037	3,340	-	-	-	-	42,775	60,152	
Deferred Revenues (Note 1)	-	-	-	34,038	-	-	-	-	34,038	
Due to Other Funds (Note 7)	22,659	-	-	203,780	-	-	-	-	226,439	
Due to Specific Individuals or Groups	-	-	-	-	71,564	-	-	-	71,564	
Bonds and Notes Payable (Note 4)	-	-	-	196,200	-	-	-	495,000	691,200	
Total Liabilities	323,284	43,529	4,445	514,315	71,664	-	-	537,775	1,495,012	
Fund Equity:										
Investment in General Fixed Assets	-	-	-	-	-	3,114,126	-	-	3,114,126	
Contributed Capital:										
County	-	-	-	381,920	-	-	-	-	381,920	
Intergovernmental	-	-	-	987,436	-	-	-	-	987,436	
Donations	-	-	-	64,082	-	-	-	-	64,082	
Retained Earnings	-	-	-	177,071	-	-	-	-	177,071	
Fund Balance:										
Reserved for Encumbrances (Note 1)	58,008	-	-	-	-	-	-	-	58,008	
Reserved for Inventories	14,667	-	-	-	-	-	-	-	14,667	
Reserved for Prepaid Expenses	2,679	-	-	-	-	-	-	-	2,679	
Unreserved:										
Designated for Specific Appropriations	-	122,757	-	-	-	-	-	-	122,757	
Designated for Specific Capital Projects	-	-	244,805	-	-	-	-	-	244,805	
Undesignated	514,887	134,092	-	-	-	-	-	-	648,979	
Total Fund Equity	590,241	256,849	244,805	1,610,509	-	3,114,126	-	-	5,816,530	
TOTAL LIABILITIES AND FUND EQUITY										
	\$ 913,525	\$ 300,378	\$ 249,250	\$2,124,824	\$ 71,664	\$3,114,126	\$ 537,775	\$ 537,775	\$7,311,542	

The Accompanying Notes are an Integral Part of this Financial Statement.

Exhibit 2

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1986

	Governmental Fund Types			Totals
	General	Special Revenue	Capital Projects	(Memorandum Only)
Revenues:				
Taxes	\$1,755,993	\$ -	\$ -	\$1,755,993
Charges for Services	618,341	-	-	618,341
Intergovernmental	-	94,843	10,062	104,905
Rent	60,581	-	-	60,581
Interest	67,576	31,469	9,269	108,314
Other	44,214	3,237	-	47,451
County Jail	5,098	-	-	5,098
Annex	5,433	-	-	5,433
County Farm	87,809	-	-	87,809
Total Revenues	2,645,045	129,549	19,331	2,793,925
Expenditures:				
Current:				
General Government	1,905,723	152,775	-	2,058,498
County Jail	332,598	4,748	-	337,346
County Farm	71,968	800	-	72,768
Annex	25,956	-	-	25,956
Capital Outlay	-	304,475	41,938	346,413
Debt Service: Principal	45,000	-	-	45,000
Interest	30,240	-	-	30,240
Total Expenditures	2,411,485	462,798	41,938	2,916,221
Excess (Deficiency) of Revenues Over Expenditures	233,560	(333,249)	(22,607)	(122,296)
Other Financing Sources (Uses):				
Operating Transfers In	-	117,600	177,640	295,240
Operating Transfers (Out)	(464,831)	-	-	(464,831)
Total Other Financing Sources (Uses)	(464,831)	117,600	177,640	(169,591)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(231,271)	(215,649)	155,033	(291,887)
Fund Balance at Beginning of Year	821,512	472,498	89,772	1,383,782
Fund Balance at End of Year	\$ 590,241	\$ 256,849	\$ 244,805	\$ 1,091,895

The Accompanying Notes are an Integral Part of this Financial Statement.

Exhibit 3

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1986

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$1,755,993	\$1,755,993	\$ -	\$ -	\$ -	\$ -
Charges for Services	466,000	618,341	152,341	-	-	-
Intergovernmental	-	-	-	185,212	76,843	(108,369)
Rent	60,581	60,581	-	-	-	-
Interest	78,000	67,576	(10,424)	-	31,117	31,117
Other	34,934	44,214	9,280	-	1,207	1,207
County Jail	2,000	5,098	3,098	-	-	-
Annex	8,000	5,433	(2,567)	-	-	-
County Farm	98,875	87,809	(11,066)	-	-	-
Total Revenues	2,504,383	2,645,045	140,662	185,212	109,167	(76,045)
Expenditures:						
Current:						
General Government	1,914,933	1,905,723	9,210	117,600	152,775	(35,175)
County Jail	340,799	332,598	8,201	-	4,748	(4,748)
County Farm	74,216	71,968	2,248	-	800	(800)
Annex	25,510	25,956	(446)	-	-	-
Capital Outlay	-	-	-	185,212	302,630	(117,418)
Debt Service: Principal	45,000	45,000	-	-	-	-
Interest	30,240	30,240	-	-	-	-
Total Expenditures	2,430,698	2,411,485	19,213	302,812	460,953	(158,141)
Excess (Deficiency) of Revenues Over Expenditures	73,685	233,560	159,875	(117,600)	(351,786)	(234,186)

(Continued)

The Accompanying Notes are an Integral Part of this Financial Statement.

Exhibit 3
(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1986

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses):						
Operating Transfers In	-	-	-	117,600	117,600	-
Operating Transfers (Out)	(523,685)	(464,831)	58,854	-	-	-
Total Other Financing Sources (Uses)	(523,685)	(464,831)	58,854	117,600	117,600	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Sources (Uses) (Budgetary Basis) (Notes 1 & 8)	(450,000)	(231,271)	218,729	-	(234,186)	(234,186)
Nonbudgeted Special Revenue Funds Not Included in Adopted Budget	-	-	-	-	18,537	18,537
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other (Uses) (GAAP Basis)	(450,000)	(231,271)	218,729	-	(215,649)	(215,649)
Fund Balance at Beginning of Year	821,512	821,512	-	472,498	472,498	-
Fund Balance at End of Year	<u>\$ 371,512</u>	<u>\$ 590,241</u>	<u>\$ 218,729</u>	<u>\$ 472,498</u>	<u>\$ 256,849</u>	<u>\$ (215,649)</u>

The Accompanying Notes are an Integral Part of this Financial Statement.

Exhibit 4

COUNTY OF CARROLL, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1986

	Proprietary Fund Types Enterprise - Mountain View Nursing Home
<u>Operating Revenues</u>	
Charges for Services	\$2,254,905
Other	17,137
Total Operating Revenues	<u>2,272,042</u>
<u>Operating Expenses</u>	
General Operating Expense	2,320,148
Depreciation	90,621
Total Operating Expenses	<u>2,410,769</u>
Operating Income (Loss)	(138,727)
<u>Non-Operating Revenues (Expenses)</u>	
Interest-Bonds	<u>(17,192)</u>
Net Income (Loss) Before Operating Transfer	(155,919)
Operating Transfers In (Out)	<u>169,591</u>
Net Income (Loss)	13,672
<u>Other Changes in Retained Earnings</u>	
Add: Credit Arising from Transfer of Depreciation to Contributed Capital:	
Intergovernmental (Note 5)	<u>22,811</u>
Increase (Decrease) in Retained Earnings	36,483
Retained Earnings at Beginning of Year	<u>140,588</u>
Retained Earnings at End of Year	<u>\$ 177,071</u>

The Accompanying Notes are an Integral Part of this Financial Statement.

Exhibit 5

COUNTY OF CARROLL, NEW HAMPSHIRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1986

	Proprietary Fund Types Enterprise- Mountain View Nursing Home
<u>Sources of Working Capital</u>	
Operations:	
Net Income (Loss) Exhibit 4	\$ 13,672
Add Items Not Affecting Working Capital - Depreciation	90,621
Working Capital Provided by Operations	104,293
Additional Contributed Capital from:	
Intergovernmental	46,055
Donations	3,520
Total Sources of Working Capital	153,868
<u>Uses of Working Capital</u>	
Additions to Fixed Assets	50,525
Reduction of General Obligation Bonds (Non-Current Portion)	98,100
Total Uses of Working Capital	148,625
NET INCREASE (DECREASE) IN WORKING CAPITAL	\$ 5,243
INCREASE DECREASE IN COMPONENTS OF WORKING CAPITAL	
<u>Current Assets - Increase (Decrease)</u>	
Cash	\$ 4,850
Accounts Receivable (Net of Allowance for Doubtful Accounts)	12,328
Inventories	1,180
Prepaid Expenses	2,010
Totals	20,368
<u>Current Liabilities - Increase (Decrease)</u>	
Accounts Payable	(14,004)
Accrued Liabilities	(53,430)
Deferred Revenues	34,038
Due to Other Funds	48,521
Totals	15,125
NET (DECREASE) IN WORKING CAPITAL	\$ 5,243

The Accompanying Notes are an Integral Part of this Financial Statement.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTSNOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Carroll, New Hampshire, conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Carroll, New Hampshire, and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County and their operations as reflected in these financial statements are those under the control of the County. The account groups are those required by financial reporting standards for governmental units.

B. Basis of PresentationI. Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures or expenses as appropriate. The following fund types and account groups are used by the County:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds (Mountain View Nursing Home) are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

General Fixed Assets Account Group - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

Prior to January 1, 1977, the County did not maintain a record of general fixed assets. The general fixed assets which were acquired prior to January 1, 1977, are shown on the financial statements at estimated historical costs (\$867,216).

General Long-Term Debt Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Buildings	10 to 40 Years
Equipment	4 to 15 Years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues (taxes) are collected for the County by the Towns and Cities in the County and are remitted to the County annually in December. Accordingly, tax revenues are recognized in the year for which taxes have been levied.

Licenses and permits, charges for services, and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditures and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria of availability.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; (2) principal and interest on general long-term debt which is recognized when due; (3) prepaid expenses; and (4) certain general fund inventories.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

The County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the Chairman of the Board of Selectmen in each town and the Mayor of each city within the County and to the Secretary of State prior to December 1 annually their itemized operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.

2. Within ten to twenty days after mailing the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.

3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.

4. The County Convention must adopt its annual budget no later than March 31.

5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than March 31.

6. The Commissioners are authorized to transfer budgeted amounts within any department. However, any revisions that transfer amounts between departments or alter the total expenditures of any fund must be approved by the Executive Committee of the delegation.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds (Revenue Sharing and Extension Service) and Enterprise Fund. However, the County legally adopts only one budget for the three funds.

8. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.

9. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for the Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the Enterprise Fund is prepared on a spending measurement focus using the modified accrual basis of accounting while the Enterprise Fund is reported on a cost of services measurement focus using accrual basis of accounting.

E. Deposits and Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost, which approximates market value.

Deposits

At year end the carrying amount of the County's deposits was \$746,199 and the bank balance was \$1,431,313. Of the bank balance, \$659,417 was covered by federal depository insurance and \$771,896 was uninsured and uncollateralized.

Temporary Investments

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

	Insured	Uninsured and Uncollat- eralized	Total
Certificates of Deposits	\$ 477,559	\$ 46,421	\$ 523,980

F. Inventories

Inventories are priced at lower of cost or market on the first-in, first-out basis.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Inventory in the General Fund consists of expendable supplies and gasoline. The cost is recorded as an expenditure at the time individual inventory items are purchased (purchase method). Reported inventories on the General Fund are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

Inventories of the Enterprise Fund consist of supplies and food.

G. Prepaid Expenses

Prepaid expenses of the General Fund are for prepaid insurance. Reported prepaid expenses are equally offset by a fund balance reserve account (reserve for prepaid expenses) as they do not represent "available spendable resources" even though they are a component of net current assets.

H. Interfund Receivables

Interfund loans receivable (reported in the "due from" asset accounts) are considered available spendable resources.

I. Accrued Liabilities

Accrued liabilities of the Enterprise Fund (Mountain View Nursing Home) are comprised of the following:

Accrued Payroll and Related Payroll	
Taxes	\$ 15,491
Accrued Interest on Bonds	5,806
Accrued Employee Compensation -	
Vacation Leave	<u>24,543</u>
Total Accrued Liabilities	<u>\$ 45,840</u>

J. Deferred Revenues

Deferred revenues of the Enterprise Fund represent private patient billings billed one month in advance of the month of service.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)K. Reserved for Encumbrances and Fund Balance Designated for Specific Appropriations

Encumbrances and designations of fund balances of the General and Special Revenue Funds are carried forward to the following year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities. The amount of \$122,757 designated on the Special Revenue Fund represents Federal Revenue Sharing fund balance appropriated by the County for specific Federal Revenue Sharing expenditures (\$103,959), Extension Service fund balance designated for the Extension Service (\$446), and Juvenile Placement Fund fund balance designated by the State for specific grants (\$18,352).

The amount reserved for encumbrances on the General Fund represents encumbrances approved by the County Commissioners for specific expenditures as follows:

General Government:	
Register of Deeds	\$ 14,408
Jail	2,000
Capital Outlay:	
Computer	28,600
Register of Deeds	5,000
Sheriff	1,000
Administration Building	7,000
Total	<u>\$ 58,008</u>

L. Fund Balance Designated for Specific Capital Projects

The \$244,805 of fund balance designated for specific capital projects represents the following:

Waste Disposal Project	\$ 28,652
Capital Reserve Fund	<u>216,153</u>
Total	<u>\$244,805</u>

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

M. Total Columns (Memorandum Only) on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION PLAN

The County full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$1,767,004; the County's total payroll was \$2,216,904.

Covered employees are required by State statute to contribute 4.6 percent of their salary to the Plan. The County is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1986 was \$131,560, which consisted of \$39,413 from the County and \$92,147 from employees; these contributions represented 2.23% and 5.21% of covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the "actuarial present value of credited projected benefits," is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1986 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$551,051,000. The System's net assets available for benefits on the date (valued at market) were \$920,000,000, leaving an unfunded pension benefit of \$-0-. The County's 1986 contribution represented .86 percent of total contributions required of all participating entities.

Five-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1986 annual financial report.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 3 - ACCUMULATED UNPAID VACATION AND SICK PAY

The County does not accrue accumulated vacation pay in the General Fund, but rather records these costs at the time the payments are made. At December 31, 1986, unrecorded General Fund liabilities for vacation pay were not available for inclusion in this report.

Statement 4 of the NCGA requires that the current and non-current portions of vacation liabilities be reported on the governmental fund and general long-term obligation account group balance sheets respectively. As the amount of current and non-current vacation pay was not available for the general fund, no liabilities have been recorded.

The Enterprise Fund (Mountain View Nursing Home) accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual is \$24,543. Sick pay is not vested.

Employees are entitled to paid vacations according to the following schedule:

After	Six Months	5 Working Days
After	1 Year	10 Working Days
After	5 Years	15 Working Days
After	10 Years	20 Working Days

NOTE 4 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the County for the year ended December 31, 1986:

	General Obligation
	<u>Bonds</u>
Bonds and Notes Payable at Beginning of Year	\$ 540,000
Contracts Payable - Deeds Microfilm	63,775
New Bonds and Notes Issued	-
Bonds and Notes Retired	(45,000)
Payments on Deeds Contract	(21,000)
Bonds and Notes Payable at End of Year	<u>\$ 537,775</u>

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Bonds and notes payable at December 31, 1986 are comprised of the following individual issues:

General Obligation Bonds and Notes:

\$315,500 - 1984 Nursing Home Addition Notes, Due in Annual Installments of \$63,100 through September 20, 1988, Interest at 8.14% (This issue is being serviced, principal and interest, by the Mountain View Nursing Home - Enterprise Fund) \$126,200

\$775,000 - 1969 Nursing Home Bonds, Due in Annual Installments of \$35,000 through February 15, 1988, Interest at 4.50% (This issue is being serviced, principal and interest, by the Mountain View Nursing Home - Enterprise Fund) 70,000
196,200

\$855,000 - 1979 Administration Building Bonds, Due in Annual Installments of \$45,000 through November 1, 1989, \$40,000 Annually from November 1, 1990 through 1998, Interest at 5.60% 495,000
495,000

Total General Long-Term Debt

\$691,200

The debt service requirements of both the General Fund and the Enterprise Fund (Mountain View Nursing Home) outstanding bonds are as follows:

Year	Principal	Interest	Total
1987	\$ 143,100	\$ 40,355	\$ 183,455
1988	143,100	31,124	174,224
1989	45,000	22,680	67,680
1990	40,000	20,160	60,160
1991	40,000	17,920	57,920
Subtotal	411,200	132,239	543,439
1992-1998	280,000	62,720	342,720
Total	<u>\$ 691,200</u>	<u>\$ 194,959</u>	<u>\$ 886,159</u>

Interest expense for the year was \$97,547: \$50,115 on tax anticipation notes and \$47,432 (\$30,240 General Fund and \$17,192 Enterprise Fund) on general obligation bonds and notes.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 5 - PROPERTY, PLANT AND EQUIPMENTChanges in General Fixed Assets

	Balance Beginning of Year	Additions	Retirements	Balance End of Year
<u>Cost or Estimated Value</u>				
Buildings and Land:				
General Government	\$1,220,735	\$ 28,621	\$ -	\$1,249,356
Court House	209,624	-	-	209,624
Jail	495,345	4,500	-	499,845
Farm	126,201	-	-	126,201
Land	37,000	-	-	37,000
Waste Disposal System	216,207	11,838	-	228,045
Water System	-	201,125	-	201,125
Equipment:				
General Government	275,317	89,433	-	364,750
Jail	58,025	2,341	-	60,366
Farm	137,814	-	-	137,814
Construction in Progress:				
Water System Study	41,410	159,715	(201,125)	-
Total Cost or Estimated Cost	<u>\$2,817,678</u>	<u>\$ 497,573</u>	<u>\$ (201,125)</u>	<u>\$3,114,126</u>

Investments in General Fixed Assets From

	Balance Beginning of Year	Additions	Retirements	Balance End of Year
General Obligation Bonds and Notes	\$1,245,500	\$ -	\$ -	\$1,245,500
General Fund Revenues	726,543	29,812	-	756,355
Federal Grants	257,462	10,062	-	267,524
State Grants	30,122	-	-	30,122
Federal Revenue Sharing	557,237	256,574	-	813,811
Donations	814	-	-	814
Total Investment in General Fixed Assets	<u>\$2,817,678</u>	<u>\$ 296,448</u>	<u>\$ -</u>	<u>\$3,114,126</u>

General fixed assets acquired prior to January 1, 1977 are shown at estimated historical costs (\$867,216).

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Enterprise Funds

The following is a summary of Enterprise Fund property, plant and equipment at December 31, 1986:

	Cost	Accumulated Depreciation	Net Depreciated Value
Buildings	\$1,574,182	\$ 431,806	\$1,142,376
Waste Disposal System	633,637	63,364	570,273
Equipment	239,409	114,999	124,410
Totals	<u>\$2,447,228</u>	<u>\$ 610,169</u>	<u>\$1,837,059</u>

Depreciation recognized on fixed assets acquired through externally restricted intergovernmental grants has been closed to Contributed Capital: Intergovernmental.

NOTE 6 - DUE FROM OTHER GOVERNMENTS

Amount due from other governments include \$10,397 of reimbursement requests due on an EPA grant.

NOTE 7 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at December 31, 1986 were:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$203,780	\$ 22,659
Special Revenue Fund:		
Other Donations Fund	1,064	-
Capital Projects Fund:		
Waste Disposal Project	21,595	-
Enterprise Fund:		
Carroll County Nursing Home	-	203,780
Totals	<u>\$226,439</u>	<u>\$226,439</u>

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 8 - BUDGETED DECREASE IN FUND BALANCE - GENERAL FUND

, The \$450,000 budgeted decrease in fund balance shown on Exhibit 3 represents fund balance (\$300,000) budgeted by the County to be used to reduce the 1986 tax rate and \$150,000 of fund balance budgeted as a transfer to the Capital Reserve Fund.

NOTE 10 - CONTINGENT LIABILITIES - FEDERAL GRANTS

The County participated in the following federal assistance programs during the year:

	Amount of Expenditures Recognized During the Year
1. DEPARTMENT OF TREASURY	
Revenue Sharing - ORS #30-1-002-002	\$ 341,336
2. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
Medicaid (Title XIX) - (through the N.H. Department of Welfare) - Mountain View Nursing Home	\$2,427,961
3. ENVIRONMENTAL PROTECTION AGENCY	
Grants #C330177-02/03	\$ 11,838

These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended December 31, 1986 have not yet been reviewed by the grantor. Accordingly, the County's compliance with applicable grant requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

COUNTY OF CARROLL, NEW HAMPSHIRE
GENERAL FUND
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1986

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
<u>Taxes</u>	\$1,755,993	\$1,755,993	\$ -
<u>Charges for Services</u>			
Register of Deed's Fees	375,000	528,641	153,641
Sheriff's Fees	32,000	29,600	(2,400)
Sheriff Other	45,000	46,000	1,000
U.S. Forestry	14,000	14,100	100
Total Charges for Services	466,000	618,341	152,341
<u>Rent</u>			
Courthouse	60,581	60,581	-
<u>Interest</u>	78,000	67,576	(10,424)
<u>Miscellaneous</u>			
Water Rents	6,200	6,106	(94)
Insurance Refunds	7,000	17,774	10,774
Other	2,000	1,435	(565)
Social Services	19,734	18,899	(835)
Total Miscellaneous	34,934	44,214	9,280
<u>County Jail</u>	2,000	5,098	3,098
<u>Annex</u>			
Rent	8,000	5,433	(2,567)
<u>County Farm</u>			
Beef	28,000	26,983	(1,017)
Pigs	5,600	6,750	1,150
Produce	3,000	2,817	(183)
Wood	13,275	15,704	2,429
Truck	15,000	17,393	2,393
Maintenance	17,000	13,973	(3,027)
Miscellaneous	17,000	4,189	(12,811)
Total County Farm	98,875	87,809	(11,066)
Total Revenues, General Fund	\$2,504,383	\$2,645,045	\$ 140,662

County of Carroll, New Hampshire

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COUNTY OF CARROLL, NEW HAMPSHIRE GENERAL FUND - GENERAL GOVERNMENT STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 1986

	Budget	Actual	Variance Favorable (Unfavorable)
Current:			
General Government:			
Commissioners' Office	\$ 88,986	\$ 92,336	\$ (3,350)
Treasurer	4,918	4,885	33
Special Fees	24,000	14,688	9,312
Water Works	5,184	5,184	-
County Attorney	85,462	80,249	5,213
Register of Deeds	222,881	203,472	19,409
Register of Probate	179	179	-
Sheriff	403,063	399,882	3,181
Dispatch Center	98,300	95,948	2,352
Medical Referee	10,450	8,099	2,351
Maintenance of Courthouse	25,948	25,677	271
Maintenance of Administration Building	58,220	56,016	2,204
Public Welfare	713,032	747,377	(34,345)
General Maintenance	4,280	4,025	255
Sewer System	3,200	2,696	504
Interest on Tax Anticipation Notes	50,115	50,115	-
Regional Appropriation	109,015	109,015	-
County Convention	7,700	5,880	1,820
Total Expenditures, General Government	<u>\$1,914,933</u>	<u>\$1,905,723</u>	<u>\$ 9,210</u>

COUNTY OF CARROLL, NEW HAMPSHIRE
MOUNTAIN VIEW NURSING HOME - ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual	Adjustments to Budgetary Basis**	Actual on Budgetary Basis*	Budget	Variance Favorable (Unfavorable)
Operating Revenues:					
Charges for Services					
State Welfare	\$1,289,243	\$ -	\$1,289,243	\$1,295,763	\$ (6,520)
Social Security	422,761	-	422,761	350,318	72,443
Private	47,711	-	47,711	48,274	(563)
Semi-Private	412,407	-	412,407	446,716	(34,309)
Meals - Farm and Jail	63,246	-	63,246	47,530	15,716
Physical Therapy and Speech Therapy	7,625	-	7,625	7,677	(52)
Medical Supplies	11,912	-	11,912	9,504	2,408
Total Charges for Services	2,254,905	-	2,254,905	2,205,782	49,123
Other	17,137	-	17,137	7,000	10,137
Total Operating Revenues	2,272,042	-	2,272,042	2,212,782	59,260
Operating Expenses:					
General Operating:					
Administration	155,745	-	155,745	163,813	8,068
Dietary	477,927	950(1)	478,877	478,326	(551)
Nursing	1,180,156	3,089(3)	1,183,245	1,185,133	1,888
Plant Operations	159,662	-	159,662	156,835	(2,827)
Laundry	72,177	-	72,177	76,774	4,597
Housekeeping	116,230	-	116,230	123,700	7,470
Physicians and Pharmacy	5,572	-	5,572	5,700	128
Physical Therapy	60,690	-	60,690	61,500	810
Recreational Therapy	62,981	-	62,981	64,100	1,119
Social Service	28,208	-	28,208	30,570	2,362
Special Services	800	-	800	1,400	600
Total General Operating	2,320,148	4,039	2,324,187	2,347,851	23,664
Depreciation	90,621	(90,621)(4)	-	-	-
Total Operating Expenses	2,410,769	(86,582)	2,324,187	2,347,851	23,664
Operating Income (Loss)	(138,727)	86,582	(52,145)	(135,069)	82,924

(Cont Inued)

(Continued)

COUNTY OF CARROLL - NEW HAMPSHIRE
MOUNTAIN VIEW NURSING HOME - ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1986

<u>Non-Operating Revenue (Expenses)</u>		Adjustments to Budgetary Basis**	Actual on Budgetary Basis*	Budget	Variance Favorable (Unfavorable)
Debit Service:	Actual				
Principal	-	(98,100) (2)	(98,100)	(98,100)	-
Interest	(17,192)	(2,154) (5)	(19,346)	(19,346)	-
Total Non-Operating Revenue (Expenses)	<u>(17,192)</u>	<u>(100,254)</u>	<u>(117,446)</u>	<u>(117,446)</u>	<u>-</u>
Income (Loss) Before Operating Transfers	(155,919)	(13,672)	(169,591)	(252,515)	(82,924)
Operating Transfers In (Out)					
Operating Transfers From General Fund	169,591	-	169,591	252,515	82,924
Net Income (Loss)	<u>\$ 13,672</u>	<u>\$ (13,672)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*Spending measurements focus using modified accrual basis of accounting.

**Adjustments are to (1) expense assets previously capitalized, (2) reclassify bond principal retirement as expense, (3) remove accrued vacation leave, (4) remove depreciation expense and (5) recognize interest on bonds when due.

